AN EXAMINATION OF OHIO STATE'S UNDERGRADUATE ACCOUNTING EDUCATION APPROACHES (TRADITIONAL VS. NONTRADITIONAL) AND THE IMPACTS OF EACH ON STUDENTS

A Senior Honors Thesis

Presented in Partial Fulfillment of the Requirements for Graduation with Distinction in Accounting in the Undergraduate Colleges of The Ohio State University

by

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THESIS ABSTRACT

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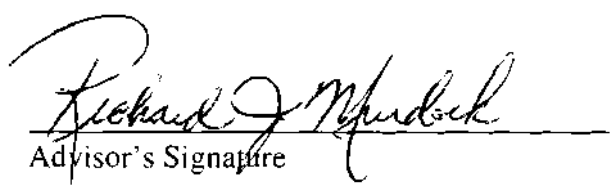
An Examination Of Ohio State's Undergraduate Accounting Education Approaches (Traditional Vs. Nontraditional) And The Impacts Of Each On Students

Instead of the technical (traditional) focus present today in accounting education, practitioners want educators to place more emphasis on developing communication, interpersonal and intellectual skills of students (nontraditional). This study's purpose was to evaluate Ohio State's regular (traditional) and honors (nontraditional) undergraduate accounting programs through its alumni's reactions to specific questions about their undergraduate and professional experiences, all in an effort to determine which program is more effective in preparing students for accounting careers. After analyzing the 163 survey respondents' answers, statistical support was found for the four hypotheses of the study. Thus, (1) honors students were more satisfied with their undergraduate curriculum, (2) honors students felt their undergraduate education prepared them for an accounting career to a greater extent than regular students did, (3) honors students were more likely to pursue graduate degrees at top business schools and obtain professional certifications, and (4) honors students felt that they were more successful in their careers.



Advisor's Signature

This thesis is dedicated to my parents for their endless support
in the ways that have mattered the most.

ACKNOWLEDGMENTS

A huge thank you goes to my advisor, Professor Richard J. Murdock for his utmost patience and support throughout this entire project. I am also grateful to Jay Yutzey and the staff of the Undergraduate Business Program, who helped get me the information I needed. Much appreciation goes to Professors Ray Krasniewski and Glenn Milligan for their time and suggestions for improvements. A special thank you goes to all the alumni who responded to the survey and the best wishes I received from many. Finally, I thank my family and friends for providing their moral support through this project's completion.

TABLE OF CONTENTS

LIST OF FIGURES

CHAPTER I

Accounting Education History and Current Reform Movements

Accounting education change has become something of a buzz phrase in recent years.[1] Accounting practitioners have called for fundamental change in accounting education. Instead of the technical focus evident in many undergraduate accounting programs today, they want to see an increased emphasis on developing communication, interpersonal, and intellectual skills of students as well as broadening their knowledge bases. The general thrust of this movement in accounting education has been summed up by Irvin T. Nelson below:

> The American Accounting Association (AAA)'s Bedford report (1986), the largest national firms' well-known white paper (Perspectives), the recent study by the Institute of Management Accountants (IMA 1994), the creation, funding and statements of the Accounting Education Change Commission (AECC), the creation and unprecedented growth of the Teaching and Curriculum Section of the AAA, the new accreditation requirements of the American Assembly of Collegiate Schools of Business (AACSB), the recent surge in growth of the Federation of Schools of Accountancy (FSA), and the 150-hour movement all evidence both the depth of the concerns and the magnitude of current efforts to address them.[2]

However, the concerns about accreditation requirements and student preparation are not as new as they might seem. Apparently, accounting education has not fulfilled all the expectations of leaders in the profession for the past 100 years.

When the accounting profession was in its infancy at the turn of the twentieth century, one of the most controversial issues was the educational qualifications for

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[1] Irvin T. Nelson, "What's New About Accounting Education Change? An Historical Perspective," Accounting Horizons, December 1995.

[2] Irvin T. Nelson.

certification, including both the degree requirement and the proficiencies to be tested by the qualifying examination.

> At that time, according to accounting historians Previts and Merino (1979,152), most CPAs [Certified Public Accountants] held as a model of required entry capabilities the proficiencies tested by the preliminary examination then administered in Scotland. The Scottish examination included tests of writing ability; proficiency in arithmetic and algebra (including quadratic equations); knowledge of geography, Latin, and English history; and mastery of two fields chosen from foreign languages, higher math, and physical and natural sciences.[3]

With these objectives in mind, American practitioners began to promote teaching accounting in universities. However, most university administrators at that time felt that only the arts and sciences were proper subjects for higher education and believed that college education was neither necessary nor desirable for business careers. Thus, accountants either directly financed or underwrote the first university business schools. However, no sooner had the accounting curricula begun to be accepted in universities than practitioners were noting their disapproval of its narrow, technical focus. Instead, they believed accounting required of students a "wide range of knowledge and minds trained to think analytically and constructively."[4]

Traditionally, many accounting educators preferred to emphasize the narrow, technical training within accounting. This, combined with the increased amount of information from income tax legislation and numerous FASB statements throughout the twentieth century, continued the trend away from liberal education. Nelson identified a classic educational dilemma: "breadth of education vs. depth of learning vs. technical

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[3] Ibid.

[4] Ibid.

coverage."[5] The CPA exam also contributed to the focus on technical training because schools further began to compete against each other for ranking and prestige based on the pass rate of their graduates. Since the exam's focus was *not* on critical-thinking or any other form of such analysis, educators continued to focus on memorization. Only recently did the exam even begin to test writing skills.

With the recent concerns and studies undertaken by various organizations to find solutions for this problem, the AICPA's (American Institute of Certified Public Accountants) membership voted in 1988 to require applicants for membership after the year 2000 to have 150 semester hours of education. The 30 additional hours required by the AICPA will not, in theory, represent more specialized accounting courses. Basically, this movement represents a political compromise which does not equate to a graduate degree but which is patterned after professions such as medicine and law, wherein technical training is built upon a foundation of four years of broad, liberal education.[6]

According to Irvin T. Nelson: Although today's leading accounting professors teach their students *how*, not *what*, to think; these professors remain in the minority.[7] The vast majority teach students what to think, wherein students begin to have misperceptions of what accountants actually do in their careers. For example, a 1995 study of two introductory financial accounting courses at York University in Toronto examined

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[5] Ibid.

[6] Ibid.

[7] Ibid.

courses that taught essentially the same information (even using the same textbook), one using the traditional approach and the other, a nontraditional approach.

Descriptions of the two courses were as follows:

> Traditional: The first course was primarily in a lecture format with little opportunity for discussion. Instructors responded to questions, and students sometimes made comments on the material presented. About half the class time was spent on lectures and the other half on technical procedures. Case studies were seldom used. Homework problems were mainly procedural and came from a preparer's perspective. The mid-term examination was mainly procedural. . .directive questions covered issues like the accounting model and accrual accounting.
>
> Nontraditional: The second course did not have a lecture format and did not emphasize the procedural aspects of accounting. Students were still responsible for learning procedures in weekly tutorials and homework assignments, but it was not enough for them to know procedural details in order to succeed in the course. Some procedural questions were included in examinations, but development of and testing of critical thinking and problem-solving skills were central. Instructional tools in the nontraditional course, especially prescriptive mini-cases--short scenarios described in one or two pages--emphasized some skills that today's accountants need. Students were assigned roles to play. Writing skills were also emphasized. Cases placed a premium on problem identification and analysis, consideration of alternatives, discussion of implications and recommendations. They were not data intensive. Since the cases were often discussed in class, oral communication skills were also emphasized. Students were encouraged to work on cases in groups, so they came to appreciate the importance of working with others and improving their interpersonal skills. Though some lecturing was necessary to provide a foundation or framework for analysis, or to clarify difficult points, the lectures were always augmented by extensive discussion.[8]

From reading these descriptions, the two courses can be applied to Ohio State rather easily--the nontraditional course is applicable to the undergraduate honors program while the traditional course is more applicable to the regular program. The results of the study showed that the teaching approach significantly affected students' perceptions about the

[8] John Friedlan, "Steeped In Tradition," CA Magazine, September 1995.

public accounting profession. John Friedlan discovered, among the study's findings, that the traditional teaching is "at best, ineffective and, at worst, damaging as far as communicating to students the skills they need to succeed as professional accountants is concerned."[9] More akin to the nontraditional course model, based on this pedagogy issue, it would appear as if the honors program provides students from Ohio State with the better education in preparation for accounting careers.

This comment relates to another concern in accounting education today--attracting bright people who "fit" the accounting profession. By having the traditional classes that can generate misleading perceptions about accounting careers, universities are doing a disservice to their students. Of course, one reason not to change the traditional programs stems from the "perceived incongruity between practitioners' statements and their hiring behavior. . .if firms really wanted broadly educated graduates, they would hire liberal arts majors."[10]

However, when making any considerations regarding which type of program is better, it would be best to look at any products (graduates) from such programs. Since Ohio State has offered an honors accounting program along the lines of the nontraditional course since the late 1960s, as well as a traditional (herein referred to as "regular") accounting program taught by the same faculty—the "honors" a subset of the "regular," it serves as an excellent source for a study comparing the two types of curriculums and

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[9] John Friedlan.

[10] Ibid.

drawing inferences about which one proves to be better suited for today's accounting environment.

This rest of this thesis is organized into four parts, which focus on the study conducted. Chapter II explores the different hypotheses of the study. Chapter III discusses the study's target population as well as the development of its survey. Chapter IV notes the results of the survey responses and draws related inferences. Chapter V summarizes the conclusions of the study while providing related recommendations for improving The Ohio State University's undergraduate accounting curriculum.

CHAPTER II

Hypotheses and Survey Development

In examining the differences between honors and regular program accounting students after graduation, the following three general areas were determined to be key areas on which to focus questions: 1) Undergraduate Experience, 2) Post-Undergraduate Education/Certification, and 3) Career. Based on the recent discussions regarding accounting education and the accounting profession, the following four hypotheses were generated:

Hypothesis 1: Honors students are more satisfied with their undergraduate curriculum than are regular program students.

Hypothesis 2: Honors students feel that their undergraduate education better prepared them for an accounting career than do the regular students.

Hypothesis 3: Honors students are more likely to pursue graduate degrees at top business schools and obtain professional certifications than regular program students.

Hypothesis 4: Honors students have more "successful" careers and consider themselves more successful than do the regular program students.

Hypotheses 1 and 2 are a function of studying the quality of the student's undergraduate experience while Hypothesis 3 addresses the question of post-undergraduate education and Hypothesis 4 addresses careers. Within each of these hypotheses, there are varying aspects of information to address. A more detailed discussion of the hypotheses follows.

Hypothesis 1: Honors students are more satisfied with their undergraduate curriculum than are regular program students.

"Satisfaction" with an undergraduate accounting program is hard to define. This is due to ambiguities in what components make an undergraduate accounting program

satisfying to students. Granted, it is both a subjective measurement and the degree of satisfaction can vary over time. For purposes of this study, satisfaction with an undergraduate accounting program was represented by the areas of extra-curricular involvement, teaching impact and technical knowledge acquired.

Extra-curricular involvement has become increasingly important over the years. Today, many recruiters who hire college graduates want to see them have "energy and leadership in addition to an ability to get good grades."[11] College organizations serve as a forum in which to develop these leadership skills. Although a variety of different campus organizations provide for a diversity of experiences, accounting students tend to gravitate toward business organizations since that is a natural area of interest for them and they have common interests with the other business students within the college. More important, membership in organizations within the Business College can help them form contacts with the corporate world and enhance networking abilities.

The first section of the survey addresses this area by looking at two prominent accounting organizations, The Accounting Association and Beta Alpha Psi, as well as membership in other business organizations and organizations unrelated to business. Beta Alpha Psi, the National Professional and Honorary Accounting Fraternity, has strict membership requirements and thus traditionally consists of the top accounting (notably, "honors") students in the Business College. The Accounting Association, on the other hand, has an open membership policy, allowing anyone interested in accounting to participate. Consequently, Beta Alpha Psi generates more rigorous involvement from its

[11] Rick Elam, "Will Future CPAs Start Their Accounting Careers In Industry?" Journal of Accountancy, November 1994.

members. Therefore, it is likely to have a bigger impact on students' perspectives of how much their involvement helped their professional development since they were likely to be more involved and could therefore gain more than by merely being a member sitting in at meetings.

Hypothesis 2: Honors students feel that their undergraduate education better prepared them for an accounting career than do the regular students.

Whether students are prepared for an accounting career depends on a number of factors. Not only must they have a good understanding of what the profession does, but they should also possess good technical and communication skills. Often, it is not even possible to understand how well a student was prepared for an accounting career until he or she has been in the field for some time.

The extent of preparation for an accounting career was covered in the survey in two different ways. The first way involved questions relating to the amount of exposure to oral and written communication skills each program offered. The second way involved a direct question asking respondents to rate how well they felt prepared for an accounting career.

Hypothesis 3: Honors students are more likely to pursue graduate degrees at top business schools and obtain professional certifications than regular program students.

Although not all graduates attend, or even have a desire to attend graduate school to obtain post-undergraduate degrees, an undergraduate program still provides the basis for pursuing such a choice. This same situation holds true for obtaining professional certifications.

The second main section of the survey, Post-Undergraduate Education/Certification was designed to evaluate if there was a difference in which students pursued graduate degrees, where they pursued them, and what professional certifications they obtained.

Hypothesis 4: Honors students have more "successful" careers and consider themselves more successful than do the regular program students.

Success in a person's career is a hard thing to measure; and the definition of success is often different for each person--depending on which aspects of life he or she values the most. For the purposes of this study, success merely as it pertains to a person's career was examined. Thus, the Career section of the survey contained the questions addressing this issue.

CHAPTER III

Development and Mailing of the Survey

A survey of Ohio State's accounting graduates was used to study the degree to which Ohio State's two different accounting programs (regular vs. honors) affected students' satisfaction with their curriculum, their perceived level of preparation gained for an accounting/business career, their continuation into graduate school, and their level of career success (in terms of salary as well as self-satisfaction). Since no survey of this type appears in American literature (and Ohio State provides the atypical undergraduate accounting curriculum options—two different accounting programs which each represent different teaching methods using the same faculty), this work is unique. The differences between the sample respondents not only provide support for the arguments of this thesis, but also can be applied to the general population of accounting program graduates.

Ohio State's University Development Information Services provided information on the undergraduate accounting majors who graduated starting in 1963 through the present. The year 1963 was initially chosen since it was the year Professor Thomas J. Burns arrived at Ohio State: His role and influence were central to the program's development. The data base contained 7,074 records of alumni who had graduation dates beginning Spring Quarter 1956 (although earlier than requested) and up to Winter Quarter 1996. It served two important purposes. First, it was the best method of obtaining the correct addresses of alumni. Second, it provided the most complete list of accounting graduates for the years under study. Although a few people known to have graduated during the years under study were not present in the data base's records, this was a rare occurrence. A partial correction of this problem was made by focusing on later years that

had more accounting graduates listed. Also, the early years of the honors program were not specifically defined; it was difficult to identify the honors students from those years. Later, the year 1973 was chosen as the first year of study to compensate for these problems and because the Business College's computerized tracking system was formed in January of 1973, which made it easier to screen the randomly selected regular program graduates.

The first step undertaken with the data was determining who had been an honors accounting student. Although membership in Beta Alpha Psi could be disclosed, there was no criteria in place that identified honors accounting students in the data base provided by University Development Information Services. In addition, this information was considered private. Thus, Professor Burns' old rosters were sorted through to identify those people who had taken his honors accounting class(es).

After all those who could possibly be classified as honors accounting students in the data base were marked as such, they were put in a separate table. Then, the 5,983 remaining non-honors students from 1973-1995 were used as the regular program sample pool. In order to have more fair comparison between honors students (who typically have high GPAs) and regular students, the cumulative GPAs of the regular students were reviewed to ensure that they had a 3.00 or higher upon graduation. This was done via permission from the Business College to access its computerized tracking system. The cut-off of 3.00 was chosen since it is the national requirement to become a member of Beta Alpha Psi. In addition, a 3.00 GPA or higher would be sufficient to petition for membership in the honors accounting program. Although a 3.40 GPA is the cut-off today for the honors program, the GPAs from earlier years were, on average, lower. Thus, 3.00

was considered sufficient; and the only apparent difference between the regular students and the honors students was in which accounting program they had participated. Five hundred random numbers were generated to match records in the data base of the regular students. After looking up these 500 individuals, 186 were found to meet the GPA requirement. The first 150 individuals (based on the order of random number generation) were selected to receive a survey. The average GPA for these 150 graduates was 3.397, which was and still is a high enough GPA to be a member of the honors program. The honors students' GPAs were not accessed due to time constraints. However, this was not considered a problem because the study would only be biased against the honors students if low GPA honors students were included in the study. Each of the 150 regular students were then matched with an honors student according to gender and graduation year (and quarter, which was usually possible). The matching identification number included the year of graduation followed by a letter (A for the first graduate matched in the year, B for the second graduate, etc.). Thus, each identification number had one honors and one regular student attached to it. For ease in keeping the two groups separate when surveys were returned, white surveys were sent to honors students and cream surveys were sent to regular students. For all intents and purposes, students were tracked by the year they graduated--whether it be Winter, Spring, Summer or Autumn Quarter--in an effort to help match experience levels. However, the study based its focus on *years* of graduation since a Winter Quarter graduate would have the same "busy season" experience as an Autumn Quarter graduate. Of course, this assumed that graduates started in public accounting; the survey results have shown that this was not necessarily the case. However, it seemed a fair assumption at the time.

Each of the 300 selected alumni received a three-sided survey that consisted of questions which were organized into the following five different areas in an effort to keep the same kind of information together: 1) Undergraduate Extra-Curricular Activities, 2) Undergraduate Education, 3) Post-Undergraduate Education/Certification, 4) Career, and 5) General (Appendix A, Exhibit 2). Guidance for the survey's format was obtained from experienced consultants associated with Ohio State's Polimetrics Laboratory and the suggestions contained in Mail and Telephone Surveys: The Total Design Method, by Don A. Dillman, which the Lab recommended. Based on the former guidance to increase the completion rate of the survey, it was limited to three sides, with a first page containing brief instructions and easy to answer, somewhat nostalgic questions that hopefully worked to spark interest. Two pages (sides) followed on the inside when the survey was opened. When possible, lists of response choices were provided in a vertical format to increase ease of readability. In addition, the questions were numbered and shaded to help guide the reader's eyes.

Given the variety of question areas, many different forms of questions were used; and when applicable, typical accounting jargon (such as "public accounting," "industry," etc., was used). Ranges of choices were provided for sensitive information such as salaries and GPAs. Some open-ended choices were provided to cover areas missed in the development of the questions. The questions regarding making evaluations on a scale used the logical approach often seen in published research of associating increasing strength of a favorable opinion with increasing numbers. The more sensitive questions such as salary levels and levels of success were put toward the end of the survey in an effort not to offend the reader and encourage completion. Room for additional comments

was also provided so the respondents could expand on any areas they wished. Some of the more interesting and noteworthy comments are provided in Appendix B.

After reviewing some of the returned responses, it was evident that the survey had some minor problems. First, Question #16 of the Undergraduate Education section was not clear in its instructions for ranking the classes. Since there were six classes, the instructions should have said to rank the classes from one to six (not five), with six being the highest (most beneficial). Instead, most respondents ranked each class on a scale of one to five, with five being the highest, since this followed the pattern of previous questions in the survey. This problem was corrected by scaling down the minority of responses that had given a high score of six by merely making the scale run from zero to five.

Another problem that appeared in a few sections of the survey was the open-ended nature of some of the questions. In addition to the fact that respondents did not often give the desired information, it was very hard to categorize the information that they did provide. Undergraduate Education Questions (#3, #4, #5, #15, #17 and #19), Post-Undergraduate Education/Certification Questions (#1 and #2) and Career Questions (#2, and #3) all posed this problem to varying degrees. For the most part, a consistent system was used to classify the answers and, in some cases, resulted in providing more detail. However, statistical analysis could not really be performed on many of these questions--as discussed in Chapter IV. Surely, a pretest would have cleared up some of these problems. However, due to time constraints, one was not performed.

Each selected alumnus received a copy of the survey, a postage-paid return envelope for convenience, and a personally addressed cover letter, shown in Appendix A,

Exhibit 1. In addition to carrying the authority of a legitimate educational institution and undergraduate research project, the cover letter emphasized the important role that the respondents' comments could play in helping evaluate Ohio State's accounting program. Despite the open invitation for questions in the cover letter, no respondents pursued this option. Upon receipt, the surveys were separated from their envelopes and sorted into two piles -- regular and honors students. Figure 1 (p. 18) shows the breakdown of participants by number mailed to each gender within the regular and honor classifications, and the response rates for each group as well as an overall total. As shown, a rather high response rate was obtained. Overall, more responses were received from the honors students--although the rate was only eight percent higher. This stems in part from the closer relationship honors students seem to have had with the accounting department. Note that there was a rather lower return rate of regular female students compared to the honors female students. Possibly, this could be due to women from the regular program not remaining in an accounting position or feeling as if they did not have as much to offer the study in terms of their career paths (1973-E, Appendix B, Exhibit 2). An interesting point is that even when alumni did not have much to say which was especially positive, they still completed the survey. Overall, approximately fifteen respondents offered their best wishes, a half dozen included their name and phone number in case further information was required, and two expressed interest in seeing the end result.

Although the resulting 73 responses is a small number (less than 2%) to apply to the 5,983 regular program graduates in the data base during 1973 through 1995, the common perceptions of the honors students are likely to be applicable to the general

population of honors accounting students since the 90 honors responses represent a total estimated number of around only 500 (which is upward to 20%). For the purposes of this thesis, the differences between the two programs is fairly represented from the sample analyzed; the overall results provide support for some of the differences in accounting programs, as identified in Chapter I.

Figure 1: Response Rates by Classification (Regular/Honors) and Gender

Classification	Gender		Number Sent	Number Received	Percentage
Regular					
	Males		92	47	51.09%
	Females		60	26	43.33%
Subtotal		*a*	152		
Adjustment		*b*	(8)		
Regular Totals			144	73	50.69%
Honors					
	Males		92	50	54.35%
	Females		66	40	60.61%
Subtotal		*c*	158		
Adjustment		*d*	(5)		
Honors Totals			153	90	58.82%
Combined					
	Males		184	97	52.72%
	Females		126	66	52.38%
Combined Totals			297	163	54.88%

Notes:

a) 2 substitutes (1 Male, 1 Female) sent were not received by 7/31/96
b) Results from 2 returns (Male) where 0 substitutes were sent and 6 returns (4 Male, 2 Female) where 0 substitutes were able to send
c) 6 substitutes (3 Male, 3 Female) sent were not received by 7/31/96 while 2 Male responses were substitutes
d) Results from 5 returns (4 Male, 1 Female) where 0 substitutes were sent

CHAPTER IV

Analysis of Survey Responses

In order to analyze the data, each answer from the surveys was entered into a Microsoft Excel spreadsheet. In instances where open-ended answers were provided, the answers were entered in as descriptive a format as possible so that the details could be referred to later, as necessary. However, in order to be easily read by the SAS program used in running statistical tests, all answers were put in a numerical format. In the cases where respondents filled in numerical answers to questions, those values were entered into the data file. Lack of answering any question prompted a "." to be entered for that question. A coding system was developed for the open-ended answers so they could be categorized. Descriptions of these codings are discussed as they apply to the questions under study within each hypothesis.

As a rule, when the reader had options to choose from, selection of the first option was given the value of "1," selection of the second option a value of "2," etc. Thus, an answer of "yes" was always given the value "1" while answers of "no" were always given values of "2." Some questions even had numbers beside the choices. In cases where only one answer was to be chosen but the respondent circled more than one, all of the circled values were entered. However, these multiple answers were given a value of "." for the question when tests on them were performed.[12]

[12] Per suggestion from Ohio State's Statistical Consultation Group of Academic Technology Services.

Appendix C contains a complete print-out of the data used in the analyses.[13] The data were analyzed via two statistical methods--chi-square tests and t-tests. The chi-square tests were performed on questions which had different categories of answers whereas the t-tests were used to compare the means of answers which represented numerical amounts or scales. For both tests, the regular and honors accounting students' answers were compared to see differences in responses by association with accounting program as well as differences in responses by gender. In addition, gender was used as a level of study as the answers of males and females in honors were each compared with their counterparts' answers in the regular accounting program.

Appendix D contains the output of the chi-square tests that provide some of the statistical proof for the conclusions made in this study. The shaded boxes of the output illustrate instances where the actual number of observations, or "frequency" (the top number in each box), is greater than the expected value (the second number in each box). In analyzing the output of the tests, significance levels of up to .1 were considered acceptable to include as an interesting relation worth mentioning in the study.[14] However, a more stringent and popular level of significance, .05, was chosen as an appropriate level at which to assume a relationship existed between the variables under study. Appendix E

[13] Six different data files are represented--three for the regular students (one for each page of the survey) and a comparable three for the honors students. The "Code 1" and "Code 2" columns at the upper left hand corner of the print-out describe the identification number on each survey response. Preceding each of these codes is either an "R1," "H1," "R2," "H2," "R3" or "H3," which represent the three pages of either the regular or honors students.

[14] In the chi-square test, the underlying hypothesis (H_0) is that the two issues being studied (type of accounting program and membership in Beta Alpha Psi, for example) are *independent* of each other--there is no relation. A significance level of .05 means that there is a 5% probability of mistakenly rejecting H_0 when H_0 is true (saying there is a relation when there really is none). This is known as a Type I Error in statistics. The higher the level of significance, the greater the risk of making a Type I Error. (Sidney Siegel, Nonparametric Statistics for the Behavioral Sciences, McGraw-Hill: New York 1956, 8-9).

also provides a summary of the t-test output for variables which met the required level of statistical significance. Included in the values are the type of comparison made (by gender or by type of program--M for males and F for females), numbers of observations (N), means, standard deviations, standard errors, lowest value found (Min), biggest value found (Max), and the level of significance (Prob).

From the statistical output provided, the hypotheses of the study can be tested.

Hypothesis 1: Honors students are more satisfied with their undergraduate curriculum than are regular program students.

Essentially, the questions from the first two sections of the survey (Undergraduate Extra-Curricular Activities and Undergraduate Education) address the following three areas determined as affecting students' overall satisfaction with their undergraduate curriculum: extra-curricular involvement, teaching impact and technical knowledge acquired.

Extra-curricular involvement, the first area pertaining to satisfaction, was addressed in the first five questions of the survey. As Appendices D-1 and D-2 show, honors program students were more likely to be members as well as officers of Beta Alpha Psi compared to regular program students (.000 significance level). Regarding The Accounting Association, the only significant relationships resulted from comparing the men of the honors program to the men of the regular program. Although Appendix D-3 shows that regular program males were more likely to be members of The Accounting Association (.057 significance level), Appendix D-4 shows that honors program males were more likely to be officers within it (.056 significance level). This is rather

surprising, given that not as many honors program males were involved in The Accounting Association. The most logical explanation for this is simply that the honors program students were just more outgoing or perhaps were held in high esteem by regular program students within the organization. Honors students who sought to be involved in The Accounting Association, a larger group with fewer restrictions for membership than Beta Alpha Psi, were outstanding in terms of their ambitions and outgoing nature.

In terms of involvement in organizations outside of accounting, Appendix D-5 shows that honors students were more likely to be involved in business college organizations than regular students (.003 significance level). Further analysis of differences between the two genders was significant in regard to officer positions held in these organizations. Appendix D-6 shows that women were more likely to hold the officer positions. However, the significance level was at .088 for this comparison. As for non-business-related organizations, Appendices D-7 and D-8 show that honors students were much more likely to be involved and hold officer positions within them (.012 and .053 significance levels, respectively). According to Appendix E-1, honors students averaged 2.5 non-business organizations while regular students averaged 1.8 (.0452 significance level). Once again, it appears as if honors program students were more outgoing.

The last question in the extra-curricular section of the survey was for summarizing the extent to which respondents felt their involvement and leadership within organizations helped their professional development. As Appendix D-9 illustrates, honors students had a much higher rating of how their participation helped them develop compared to regular program students, who gravitated toward the lower two segments of

the scale (.000 significance level). According to Appendix E-1, the honors students averaged a ranking of 3.6 while regular students averaged 2.3 (.0000 significance level). The regular program students tended to have the lower end of benefiting from participation for two likely reasons. First, they often were not members of as many organizations. Thus, they were not as able to gain professional development from organizations. The second, and perhaps more subjective explanation, involves the fact that often membership in Beta Alpha Psi also entailed holding an officer position because it is a smaller group than The Accounting Association. Since more honors students were found to be involved in Beta Alpha Psi, it is natural to assume they had more exposure to officer positions and therefore got more professional development. Now, when comparing the two genders overall, males averaged a rank of 2.9 while females averaged 3.2 (Appendix E-1). However, the significance level here was .1079. Women possibly gained more from the involvement with organizations than men since in earlier years they were operating within a male-dominated field; most likely, womens' involvement in organizations helped them feel comfortable fitting into the business environment.

Teaching, the second area in determining undergraduate satisfaction, was addressed in seven different questions, which represent three general categories. The first category, that relating to Professor Thomas J. Burns, served as a "check" question. As Appendix D-10 shows, 89 of the 90 respondents who were designated as honors students at the initiation of the study (i.e., they had participated in honors accounting courses and had Professor Burns as a teacher), responded that they did have a class or classes taught by Professor Burns. The twelve regular students who answered positively to having Professor Burns is logical given the fact that he also taught regular accounting courses.

The second category of teaching questions relates to the three questions regarding students' experiences with accounting faculty. As Appendix D-11 shows, honors program students answered that they knew the accounting faculty well, while regular program students dominated the bottom three scale levels (.000 significance level). Appendix E-2 illustrates the differences in the average responses from the two groups. Honors students averaged a ranking of 4.1 while regular program students averaged a ranking of 2.3 (.0001 significance level). However, when comparing by gender, Appendix D-12 shows that men tended to gravitate toward the bottom three scales and the highest scale, leaving women as the providers of the second-highest (fourth) ranking (.080 significance level). As for the impact of accounting faculty on students' lives, Appendix D-13 shows how the honors students again expressed more impact than the regular students did (.000 significance level). Appendix E-2 shows that the average ranking for honors students was 4.1 while for regular students it was only 1.9 (.000 significance level). In terms of mentioning specific accounting faculty to which the students are most grateful, Appendix D-14 shows how the honors students outnumbered the regular students in mentioning a specific faculty member (.000 significance level). Most likely, part of the difference between the two programs and how they affect relations with accounting faculty stem from the small honors class sizes and repetition of some faculty who teach more than one honors course in the program.

The third general area addressing teaching stems from the three questions regarding students' experiences with Business College faculty outside of the accounting department. Appendix D-15 shows how regular students had the extreme reactions to the question regarding to what extent they knew the faculty while the honors students tended

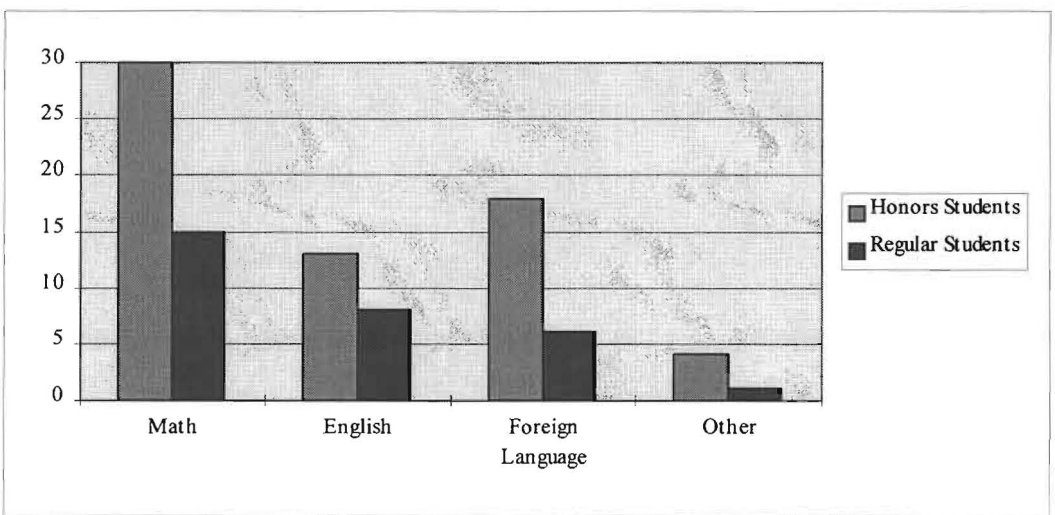
to hover in the middle ranges (.002 significance level). Appendix D-16 shows how females in the regular program tended to have a stronger relationship with the business college faculty outside of accounting compared to the honors women, who tended to gravitate toward the next-to-lowest level (.068 significance level). Appendix E-2 shows the average mean for the honors students at 2.2 while that of the regular students was at 1.7 (.0009 significance level). The extent of impact the faculty had on the students' lives was the same pattern as that of the relationship. According to Appendix D-17, regular program students were at the extremes and honors students were in the middle (.000 significance level). Appendix E-3 shows the average honors ranking at 2.2 while regular students were at 1.6 (.0002 significance level). As for the question regarding naming other business college faculty, there was no relationship between the type of program and the likelihood of naming a faculty member. For the most part, faculty members were not named here nearly as often as in the accounting section.

The last section applicable to students' overall satisfaction with their undergraduate curricula pertains to the level of education they obtained. One of the first areas to address is that of what other technical areas accounting majors studied. Appendix D-18 shows that only a difference between genders was noticed in regard to what other majors students studied (.043 significance level). The classifications of majors were as follows: "1" for International Business, "2" for Computer Science and "3" for Finance. Females tended to have another major in International Business and Computer Science while males tended to have another major in Finance.

Turning back to the students' focus on accounting, another "check" question was asked regarding whether the student had taken any honors accounting courses. As with

the question of having a class under Professor Burns, 89 of the 90 designated honors respondents answered yes to taking honors accounting courses (Appendix D-19). Naturally, the questions regarding taking honors business courses resulted in primarily honors students answering yes (Appendix D-20). In addition, the same pattern held true for honors classes taken outside of the Business College (Appendix D-21). All of these relationships were reasonable given that each had a significance level of .000. As for examination credit, Appendix D-22 shows that honors students were more likely to have it (.034 significance level). What was interesting to note is Appendix D-23, where more women had examination credit than men (.003 significance level). As for the subjects in which examination credit was earned, this could not be statistically tested because numerous respondents had multiple subjects in which they received credit; these answers were made "." in running the chi-square tests and t-tests. However, Figure 2 illustrates the frequencies of examination credit subjects for the 44 honors students and 24 regular students who reported having it.

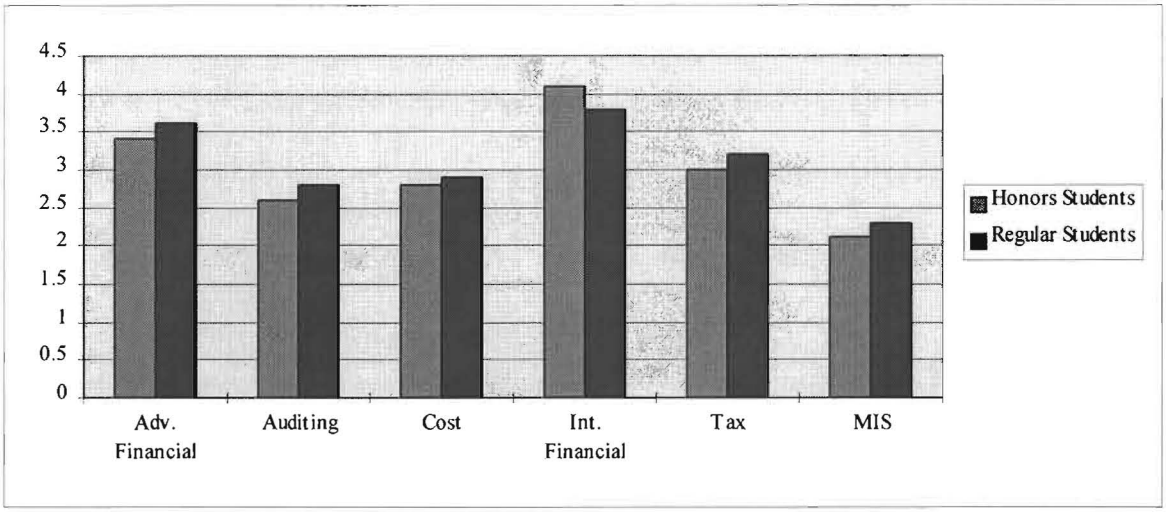
Figure 2: Frequencies of Examination Credit Subjects



In addition to addressing the difference between those students who participated in offered honors courses and those who did not, the overall caliber of other non-honors courses is worth mentioning. Rather unexpectedly, no statistically significant relationships could be determined regarding the caliber of classes taken by honors and regular students. Specifically, this result was very surprising regarding the math area. English, communications, and computer classes are the other areas where no relationship was noticed. Perhaps honors program students did not take extra honors courses due to the time they spent on honors accounting courses and the perceived risk of trying to take too many "hard" classes that required a great deal of study time and might lower their GPAs. To some extent, this could be the fault of faculty who demand that their honors course(s) be the most important to the student.

Of course, an area critical to accounting majors comes in evaluating the accounting courses to which they were exposed. Figure 3 shows the average ranking for each accounting class by students from both accounting programs in terms of the classes being the least beneficial (0) to the most beneficial (5).

Figure 3: Mean Values of Accounting Course Rankings



As illustrated, there was no difference between honors and regular program students regarding the average ranking from 0 to 5 for each class. In relation to the specific accounting courses taken, Appendices E-3 and E-4 provide some averages for the classes where statistically significant relationships were noticed. First, a difference in Auditing was noticed between males of the two programs. Those in honors ranked Auditing a 2.4 while those in regular accounting ranked it a 3.0 (.0344 significance level). Cost Accounting received a 3.0 from males and a 2.6 from females (.0548 significance level). Intermediate Financial Accounting received a 4.2 from males and a 3.7 from females (.0263 significance level). Overall, this is the highest ranked course. This is probably because Intermediate is the accounting course(s) that really gets into the more advanced fundamentals of accounting. Notably, a course that builds on Intermediate Financial, (Advanced Financial) is ranked second in Figure 3. Tax received a 2.9 from males and a 3.4 from females (.057 significance level). Management Information Systems was ranked a low 1.69 from male honors students and a 2.4 from male regular students (.0423

significance level). Although the low score is surprising given today's computing environment, several people mentioned how outdated their computer courses were; this explanation might be part of the cause for the low score.

While the existence of oral and written communications instruction within accounting courses may not have been especially appreciated by students during their college days, increasing numbers of graduates have remarked on the importance of such skills; and this factor would play a role in the overall satisfaction with one's undergraduate education. Appendix D-24 shows that honors students received such assignments and developed related skills in their accounting classes on a greater scale than those in the regular program, (.000 significance level). Unfortunately, the chi-square tests and t-tests did not work on the regular students' related question regarding the extent to which oral presentations and written papers were carried out in the classes. This problem appeared to be due to the fact that most regular program students did not answer it because they did not have such instruction in their classes. However, an average ranking regarding the extent of oral and written communication forms in accounting classes was 4.7 from honors students and only 2.4 from regular students. Thus, honors students had a lot of communication skills addressed in accounting classes while regular students did not.

In addition to accounting courses, other courses taken throughout college can have a great impact on the education of students. For this reason, Question #17 asked graduates to name their most and least beneficial non-accounting courses taken while in college. The answers were coded into eight different categories. The frequencies of classes within each category are illustrated in Figures 4 and 5.

Figure 4: Frequencies of Most Beneficial Non-Accounting Courses

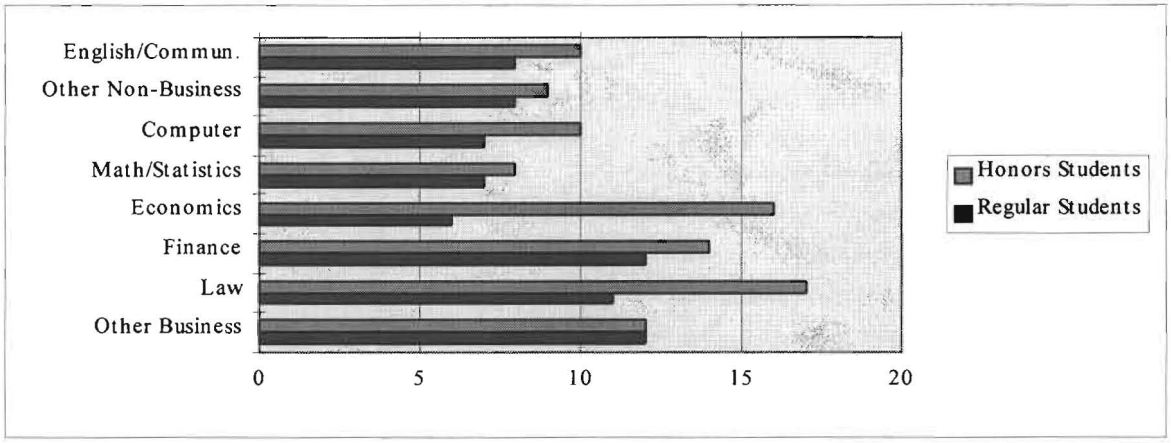
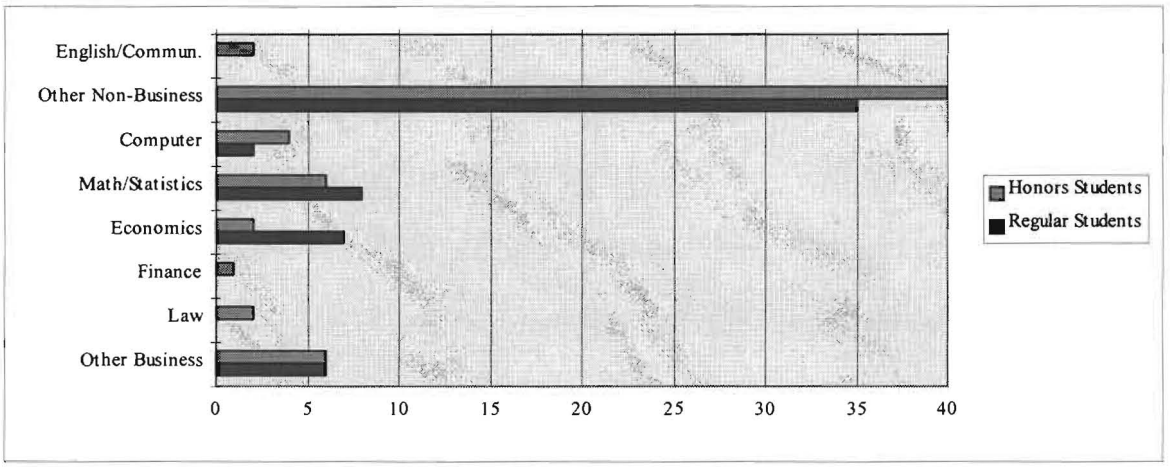


Figure 5: Frequencies of Least Beneficial Non-Accounting Courses



Economics, Finance, Law and Other Business courses had the highest frequencies among the most beneficial non-accounting courses. Other Business courses included Marketing, Human Resources and Business Management. These were combined as one category since there was a somewhat low number of times each was mentioned. Although law had a high frequency in terms of being considered a beneficial non-accounting course, it is important to note that the CPA exam includes this as an area where proficiency is tested. Thus, its high frequency is not surprising. However, what was surprising was three striking comments from somewhat recent male graduates (1985-F, 1991-C, 1991-D) of

the regular program who commented that improvements in law were necessary (Appendix B, Exhibit 1).

As for classes which were the least beneficial, Other Non-Business courses stand out as those which were the most unpopular. Typically, this classification included the science, foreign language and humanity courses as well as other liberal arts courses. Although the number is large due to the consolidation of all of these courses into one category, it is notable that non-business courses were frequently mentioned as not being beneficial. Apparently, graduates do not favor the idea of having such courses. This is counter to the movement within the profession to focus on areas outside of accounting in undergraduate education. Apparently, graduates still want "depth" of education and not necessarily "breadth."

The final aspect of satisfaction with the respondent's undergraduate curriculum was Question #19, an open-ended summary question that asked whether or not the student would choose the same undergraduate program again. The responses were somewhat difficult to interpret because the answers were often more in reference to changes in personal decisions than a more objective comment regarding the adequacy of the accounting program completed. Answers were coded to fall into one of the following four categories: 1) Yes, they would choose it again, 2) Yes, they would choose it again. . .but they would make some changes/supplements to it, 3) No, they would not choose it again. . .they would make significant changes or 4) They were unsure as to what they would do the next time around. Interestingly, Choice 2, which provided for minor adjustments to the program, consisted mostly of adding additional business courses and also more communication or writing courses (which primarily was mentioned by the

regular students). However, similar to the situation of non-business courses being a large component of the least beneficial courses, no mention was really made of adding more "breadth" of exposure. For the most part, additional breadth came from wanting to add more business-related courses to the program--not others outside of business. Appendix D-25 shows the pattern of answers for this question. Honors students tended to be absolutely sure they would choose it again or unsure while regular students focused on making changes to it--either on a small or large scale (.001 significance level). A comparison of women in the two programs revealed the exact same pattern (but with a .045 significance level) while Appendix D-26 shows a comparison of men from the two programs, where the honors males primarily would choose it again without any modifications or hesitations while the emphasis of uncertainty about this had shifted to the regular program males (.008 significance level).

In sum, when trying to establish whether to accept the hypothesis that honors students were more satisfied than regular students with their undergraduate curriculum, each of the three areas involved can be examined separately. In terms of extra-curricular involvement, honors students were more involved overall and felt they gained more from their involvement with organizations. In terms of teaching impact, honors students had a closer relationship with the accounting faculty; and correspondingly, the accounting faculty had a bigger impact on their lives. In fact, only 5 (5.6%) honors students did *not* name specific accounting faculty to which they were grateful compared to 41 (56.2%) regular students (Appendix D-14). Finally, in terms of education, the only specific area in which honors students notably received a "better" education came with the larger amount of oral and written communication assignments in accounting classes. On

average, there was no statistically significant relationship between the students' program and how they ranked their accounting courses. Further, although honors students took more of the honors classes, it is not guaranteed that these honors classes (outside of accounting) were of any higher quality. By looking at all three of these areas, it seems fair to accept the hypothesis that honors students were more satisfied with their undergraduate curriculum than the regular program students were with theirs.

Hypothesis 2: Honors students feel that their undergraduate education better prepared them for an accounting career than do the regular students.

This hypothesis is very similar to the first, and therefore some of the questions relating to Hypothesis 1 also apply to this second hypothesis. The primary question that is applicable to both is that involving the exposure to oral and written communications. Based on literature as well as comments received from respondents (1981-F and 1991-C of Appendix B, Exhibit 1), these skills are fundamental to preparation for the real world. As explained in Hypothesis 1, honors students were much more exposed to communication skills instruction. Therefore, in this regard, the honors program undergraduate education generated graduates who were better prepared for an accounting career than counterparts within the regular program.

Preparation for an accounting career also comes from the teaching style within each of the programs, as illustrated by the study of the two equal level accounting courses in Toronto (which covered the same material--just via different methods). For the most part, comments from regular program students expressed dissatisfaction with their courses not being applicable to the "real world," while honors students did not mention this at all and stressed how they developed the right skills for a career in accounting (and

for business in general). Some honors students even specified that they were exposed to the "real world" (1982-B of Appendix B, Exhibit 3).

Survey Question #18, a direct and summary-style question, asked respondents to rate how well they feel their undergraduate education prepared them for an accounting career. Appendix D-27 shows that regular program students answered the majority in the lower ranges while honors students dominated the highest ranking (.001 significance level). According to Appendix E-4, honors students gave an average answer of 4.4 while regular students gave only a 3.7 (.0001 significance level). After taking gender into account, the only significant relationship noted regards males of the two different programs. Similar to the above finding, Appendix D-28 shows that male regular students felt less prepared in their undergraduate education compared to the male honors students (.001 significance level). There was no statistically significant difference in the genders overall.

Given that the honors students had more exposure to oral and written communication skills instruction, had a teaching style applicable to the real world, and had a higher ranking of their level of preparation received, it seems fair to accept the hypothesis that honors students feel that their undergraduate education better prepared them for an accounting career compared to the regular students.

Hypothesis 3: Honors students are more likely to pursue graduate degrees at top business schools and obtain professional certifications than regular program students.

The three questions in the Post-Undergraduate Education/Certification section of the survey address this hypothesis. Given the open-ended nature of the inquiry regarding area studied and school attended for graduate degrees, the responses varied greatly. Due

to the very broad range of responses for areas studied, statistical analysis for this factor was not performed. However, statistical tests for determining whether or not respondents progressed on to graduate school as well as where they attended were analyzed. In order to categorize the variety of graduate schools attended, classifications of either a "1," "2" or "3" were given to each school based on the rankings of top "Graduate Schools of Business" noted in the March 1996 report of "America's Best Graduate Schools" from U.S. News & World Report. Since the article provided the rankings of the first and second tier business schools, the coding of "3" was given to schools which did not appear in the list of the top two tiers.

Although obtaining graduate degrees was found to be statistically independent of which accounting program individuals had belonged, there was a relationship between the respondent's accounting background and the prestige of the graduate business school attended. Appendix D-29 shows that the honors students dominated the first and second tier schools while all but three of the regular students had attended graduate business schools outside of the top two tiers (.054 significance level). No statistically significant relationships could be found between gender and graduate school attendance. Since only one honors student and one regular student had PhDs, no statistical analysis was performed on this question. In addition, eight honors students and two regular students made note that they held JD degrees. Since the law schools were rarely mentioned and the rankings of law schools are different than those of graduate business schools, these findings were not included in the statistical analysis. However, Figure 6 shows the most comprehensive relationship between honors and regular students who undertook some form of post-undergraduate education.

Figure 6: Numbers of Students Who Obtained Post-Undergraduate Degrees

	Acquired a Degree	Did Not Acquire a Degree or Was Not In Process Of	Percent Who Acquired
Honors	28	62	31.1
Regular	14	59	19.2
Totals	42	121	25.8

Given the chi-square tests regarding prestige of graduate business schools attended and the larger percentage of honors students obtaining post-undergraduate degrees, the first part of the hypothesis is supported.

Question #3, the rest of the Post-Undergraduate Education/Certification section of the survey, addressed the other half of the hypothesis. "Certified Public Accountant" (CPA) was basically the only certification held by both regular and honors students. One regular student was a "Certified Management Accountant," one honors student was a "Certified Internal Auditor," one honors student was a "Chartered Financial Analyst" and one regular student and seven honors students held "Other" certifications. Thus, statistical tests were only conducted for the designation "Certified Public Accountant."

As Appendix D-30 shows, more honors than regular students were CPAs (.015 significance level). When tests relating to gender were performed, the only significant difference related to the comparison of males within each program. Not surprisingly, the male honors students were more likely to be CPAs than those from the regular program. Although more honors women are CPAs than those from the regular program, the difference is not statistically significant. Thus, based solely on certification as a public accountant, the second part of the hypothesis is supported.

Hypothesis 4: Honors students have more "successful" careers and consider themselves more successful than do the regular program students.

A variety of issues relating to a person's career are addressed in the "Career" section of the survey. Given the difficulty in gauging "successfulness," many different aspects of graduates' careers were examined to get a general idea of their professional experiences in business.

The differences between honors program students and regular program students were noticeable at what can be considered the start of an accountant's professional career: namely, internships during college. Appendix D-31 shows that more honors students than regular students had internships (.000 significance level). Honors students averaged 1.5 internships while regular students averaged 1.3; although this test had a .1511 significance level. Regarding the first job that students held, Appendix D-32 shows that honors students primarily started their first jobs in public accounting while regular students tended to start in industry or another area upon graduation (.001 significance level). According to Appendix E-4, honors students spent an average of 4.1 years with a large CPA firm while regular students only spent an average of 2.2 years (.0021 significance level).

When it came to whether graduates were currently employed, the only difference noted was between the genders. Appendix D-33 shows that in general, males were more likely to be employed than females (.041 significance level). This result is not surprising, given that women often mentioned they had retired from the work force to concentrate on their families. Correspondingly, males had a higher average number of promotions than

females (4.2 compared to 3.5), although the significance level of this test was .0704 (Appendix E-4).

In terms of measuring happiness with employment, Appendix E-4 illustrates that honors students gave an average ranking of 4.3 while regular students gave a ranking of 3.9 (.0380 significance level). Appendix D-34 shows the patterns for extent of travel in jobs. Regular students tend to travel less in their jobs while honors students tend to travel more (.026 significance level). However, regular students also have more frequency at the highest end of the spectrum. On the average, the t-tests in Appendix E-5 show that honors students ranked travel at 2.8 while regular students ranked it at 2.3 (.0075 significance level).

Survey Questions #11, #12 and #13 addressed the location differences of graduates. Regarding the number of moves graduates have made to different areas of the country, a relationship was noted between the two accounting programs as it pertained to males. According to Appendix E-5, honors males had an average of 1.2 moves while regular males had an average of .652 moves (.0184 significance level). As for the causes of those geographical changes, a relationship between the genders was noted. Appendix D-35 shows that men gravitated toward the first two choices while women had more of the latter three choices (.034 significance level). Basically, women were more likely to make geographical changes for their spouse or for "other" reasons while men's reasons mostly pertained to company-required transfers or a desire to live elsewhere. As for the region of the United States in which graduates have tended to live, Appendix D-36 shows that regular students dominated the Northeast and Southeast areas while honors students dominated the North-Central, South-Central and Southwest areas (.023 significance

level). No respondents noted the Northwest as their primary location. A comparison of the males of each program (Appendix D-37) revealed that only the regular male students tended to remain in the Northeast while the honors male students dominated the other regions (.058 significance level).

The later questions in the career section tried to serve as a gauge of the level of prestige respondents had within the accounting profession and their happiness with their current career position/level of success. Appendix D-38 shows the pattern of salary ranges for honors versus regular program students. For the most part, the regular students have the lower end of the spectrum while honors students have the higher end (.020 significance level). When comparing the two genders (Appendix D-39), it is obvious that women gravitate toward the lower salary ranges while men gravitate toward the higher ones (.070 significance level). Obviously, this is a function of women who have currently quit working to raise their families. When comparing the women of the two programs (Appendix D-40), it is obvious that women from the honors program had the higher salary ranges compared to those women from the regular program--although women of the regular program have the highest spectrum (.037 significance level). Given women's difficulty with balancing career and family as they get older and have families, it is no surprise that the older women who participated in the more rigorous honors accounting program (and who have been out of school long enough to be in the higher salary brackets) are still in positions to earn those high salaries.

Given that this fourth hypothesis is somewhat subjective, it is important to note that this study is limited in two ways. The first way may even be considered a bias. Basically, conducting a study of the honors students who took classes under Professor

Burns involves talking to some of the most motivated undergraduate accounting majors within the Business College. When follow-ups are conducted later in life, it is highly probably that those who survived the honors program are most likely going to be doing well whereas the odds for regular program students are not as high. What is critical to understand regarding this point is that surely the regular program students can do well; but it would take extreme cases of that to offset the results from the honors respondents. However, the important point is that there is *no* reason why some of the best aspects of the honors program to which honors students get exposed cannot be carried over to the regular program so that a Business College's accounting department is stronger *overall.*

The second limitation of this study is that it was not able to categorize the areas in which individuals are presently working. This is due to the open-ended questions regarding position title and area of work. It would have been interesting to try and evaluate the areas in which women in high positions were currently working. It is expected that there would be a high frequency in the tax area since this area requires less travel, is more conducive to part-time work, and therefore is a good job for women who want to balance work and personal life/family.[15] Notably, women had ranked their tax course at a rather higher level of benefit than men did, as explained in Hypothesis 1. Another interesting question to have answered by knowing individuals' positions would have been whether honors students are less likely to remain in accounting positions as the years pass. This factor, combined with the difference in the number of moves made by the students of the two programs and the number of times each had changed employers,

[15] Elizabeth Gammie and Bob Gammie, "Women Chartered Accountants--Progressing in the Right Direction?" Women in Management Review, 1995.

could have helped answer the question of whether it is more difficult for employers to retain honors graduates. However, given the variety of answers and lack of statistical evidence, no conclusions regarding this can be drawn from the study.

Questions #15 and #16 attempted to get a handle on success levels. Appendix D-41 shows that honors students gave themselves higher ratings of success while regular students gravitated toward the bottom three rankings (.016 significance level). Given that this question is a self-assessment, it is unclear if the difference is due to higher confidence levels of honors students or actual overall feelings of contentment in their current state. As illustrated in Appendix E-5, honors students had an average rating of 4.1 while regular students had an average of 3.7 (.0055 significance level). No relationship was found in regard to Question #16, which tried to determine what graduates thought contributed most to their success. Although other questions involving making one choice from many caused a few people problems when it came to just picking one, this question had seven honors students and three regular students who circled multiple reasons. On a few surveys, the question triggered comments that it was impossible to pick just one; that is, success is a combination of so many factors that any attempt to gauge it is impossible. No one common selection came across in the responses. For the most part, post-undergraduate education was hardly, if ever, mentioned--an understandable occurrence given the small overall percentage of graduates getting additional degrees.

Since the accounting career involves more than just being employed, the last question of the section addressed involvement with professional organizations. Appendix D-42 shows that men tended to be involved in professional organizations more so than

women (.006 significance level). Correspondingly, male honors students were more involved than regular male students. However, the significance level was .079 in this case (Appendix D-43). Regarding the actual number of organizations in which respondents were involved, t-tests in Appendix E-5 show that males averaged only 1.8 organizations while women averaged 2.2 (.0523 significance level). This seems contradictory to the question regarding professional organization involvement; however, the small number of women involved may be involved in a large number of organizations.

Thus, after examining all of these issues related to an individual's career, it seems fair to accept the hypothesis that honors students have more "successful" careers and consider themselves more successful than do regular program students. For the most part, the areas addressing happiness with employment, salaries, and self-assessments of success drive the acceptance of this hypothesis.

CHAPTER V

Implications for Undergraduate Accounting Programs

This study's purpose was to evaluate Ohio State's regular and honors undergraduate accounting programs through its alumni's reactions to specific questions about their undergraduate and professional experiences, all in an effort to determine which program is more effective in preparing students for accounting careers. After analyzing alumni's answers to questions specifically pertaining to involvement in extra-curricular activities, undergraduate education, post-undergraduate education, and career, the honors students had better things to say about their undergraduate education. Statistical support was found for each of the four hypotheses formulated. Thus, honors students were more satisfied with their undergraduate curriculum, felt their undergraduate education prepared them for an accounting career to a greater extent than regular students did, were more likely to pursue graduate degrees at top business schools and obtain professional certifications, and felt that they were more successful in their careers.

Of course, it is important to note that Hypothesis 4 is a rather subjective statement to measure. In fact, many of the respondents either provided their own definition of success or addressed the problem with trying to measure an individual's level of it (Appendix B: 1983-F of Exhibit 2, 1978-A and 1983-D of Exhibit 3 and 1985-E of Exhibit 4). Despite this difficulty, differences in career patterns, salary levels, and self-assessments of success between the honors and regular program graduates were apparent. If readers want to define success in another way, then possibly the questions asked here are not the most relevant ones. In that case, they can choose for themselves whether to accept or reject the fourth hypothesis as a valid and realistic one.

Whatever the case, Ohio State's honors accounting program currently fits the type of program accounting educators are wanting to see more of within universities; and its graduates' comments reveal it is a well-regarded program. Since Ohio State's honors program already has the majority of the desired criteria in place, the question is how to extend these characteristics into the regular program so that its graduates are more satisfied with their education and have the means by which to go on to have the most fulfilling careers possible.

One of the most obvious criteria the honors program has is the ability to give students a much more correct perception of what an accounting career is really like. With the exception of one male (1994-C), regular program males (1976-E and 1987-F) and females (1978-D, 1984-B, 1986-D and 1986-H) primarily had criticisms that their program did not adequately prepare them for the "real world" (Appendix B, Exhibits 1 and 2, respectively). Honors program males (1979-D and 1982-B) and females (1993-C), on the other hand, had only comments expressing how well-prepared they were for the "real world" (Appendix B, Exhibits 3 and 4, respectively).

Naturally, a large percentage of this preparation for the real world came from the honors program students' large amount of exposure to written and oral communications. Frequent comments by honors program males (1992-C and 1995-A) and females (1980-G, 1983-G, and 1986-A) addressed this point (Appendix B, Exhibits 3 and 4, respectively). The regular program, on the other hand, did not provide for as much exposure to this critical skill; this situation needs to be rectified. A 1993 study found that general business communication courses may not stress the communication skills most

needed by accountants for success in the professional environment.[16] Since Ohio State does not even have a required business communications class, the following recommendations from accounting practitioners, which are listed in Figure 7, should be considered when implementing a focus on written and oral communication skills.

Figure 7: Suggestions for Building Communication Skills in Accounting Majors[17]

	Recommendation
1	Communication courses for accounting majors should be offered in conjunction with accounting departments. Most exercises should be drawn from practical accounting situations involving real cases.
2	Accounting instructors should not only teach technical accounting skills but also the communication skills necessary to be competent in accounting.
3	Many skills taught in a general business communication textbook are not pertinent for accounting students. Accounting instructors should design and teach communication courses relevant to accounting student needs.

In addition to the above strategy recommendations, many accounting practitioners also stressed that proposals, progress reports, audit reports, financial reports, audit programs, and instructions and procedures are important writing topics that are frequently ignored.[18]

Although the honors program students seemed better prepared by their undergraduate program, it would have been interesting to see how they, along with the regular program students, would respond to a question regarding which type of education they had been exposed to (breadth of education, depth of learning, or technical coverage), and which they thought was the best approach for accounting educators to emphasize, and why.

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[16] Rebekah Maupin, "How Relevant is the Current Business Communication Curriculum for Accounting Students?" Mid-Atlantic Journal of Business, June 1993.

[17] Rebekah Maupin.

[18] Ibid.

Another question that could have added to the study would be the extent to which students passed the CPA exam after graduation and whether they passed the first time or took any review courses to pass. Comments from some of the regular program males (1981-F, 1985-F and 1991-D) and honors program females (1974-A and 1980-G) addressed these points, with a mixture of attitudes (Appendix B, Exhibits 1 and 4, respectively). Whatever the case, the "Perspectives on Education: Capabilities for Success in the Accounting Profession," issued by the Big Eight firms in 1989, stressed the idea that "passing the CPA examination should not be the goal of accounting education. . .the focus should be on developing analytical and conceptual thinking--versus memorizing rapidly expanding professional standards."[19] Thus, it would appear as if Ohio State's honors accounting program is on the right track.

However, there is still a small problem with this approach because a 1991 honors thesis by E. Cameron (unpublished work referenced by E. Gammie and B. Gammie) revealed that "the most important factor considered by the 'Big Six' accountancy firms. . .was the likelihood of [CPA] exam success."[20] Work by E. Gammie and B. Gammie supported this by finding that "previous academic achievement was the key criterion for screening application forms."[21] Basically, the point behind this finding is that public accounting firms' main goal is to minimize training costs and have employees

[19] Irvin T. Nelson.

[20] Elizabeth Gammie and Bob Gammie.

[21] Ibid.

perform as "income generators" for them as soon as possible.[22] This means passing the CPA exam right away.

Given that passing the CPA exam is a significant accomplishment taken seriously by professional accountants, undergraduate accounting programs need to pay some attention to the areas in which it requires proficiency. A good example of this relates to the subject of law, as criticized by three male regular program students. Since Ohio State's accounting department is accredited by the American Assembly of Collegiate Schools of Business (AACSB), the findings of a 1990 study indicating that there was "a drastically diminished place for business law, particularly fundamentals, in the required curriculum of undergraduate accounting students in AACSB accredited institutions" is applicable.[23] The concern for accounting students being at least adequately knowledgeable in law stems from the law section of the CPA exam as well as the litigious issues encountered in professional accounting practice. However, according to the study results, 25 percent of institutions that responded require a "one semester legal environment course for accounting majors, the same requirement as for all other undergraduate business students."[24] Ohio State, in comparison, only requires ten weeks of law in its Finance 510 course, which addresses the legal environment of business. Elective law courses are merely recommended for accounting majors who plan on taking the CPA exam. M. S. Weisel and E. T. Maccarrone recommend an "integrated approach

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[22] Ibid.

[23] Martha S. Weisel and Eugene T. Maccarrone, "Do College Law Curriculums Meet the Needs of Accounting Majors?" The CPA Journal, April 1990.

[24] Martha S. Weisel and Eugene T. Maccarrone.

which examines law as a whole, while adequately presenting specific legal areas."[25] Figure 8 summarizes their specific recommendations.

Figure 8: Undergraduate Accounting Majors' Suggested Law Curriculum

	Recommendation
1	Two required courses: (1) Introduction to all relevant legal areas, their nature, and their interrelationships and (2) Further detailed subjects critical to accountants and auditors
2	An approach focusing on legal transactions of a financial area in the second course
3	Integrating related areas to show legal interrelationships while gaining efficiency of presentation (use examples where separate areas such as contracts, sales warranties and consumer protection are combined)
4	Integrating concepts with specific areas (examples of combining standards of negligence with a specific application such as accountants in professional practice)
5	Employ outside reading and student projects which afford access to a greater quantity of legal information than can be presented in class

(Weisel and Maccarrone)

Although the law courses within the undergraduate business program appear to need strengthening, it is important to remember that not all of the information can be covered. After all, not even all the technical accounting information gets presented to accounting majors (or should be—according to the discussion in Chapter I). However, an adequate overview of law should be a part of the curriculum.

Perhaps the most important characteristic of the honors program that needs to be carried over to the regular program is the time spent developing a close, mentoring relationship with faculty. Results from the data analysis as well as comments from respondents reveal that the close relationships are rare in the regular program. Regular program males (1976-E and 1990-D) and females (1978-D and 1984-B) commented on the lack of relationships while honors program males (1982-B, 1982-D and 1995-A)

[25] Ibid.

mentioned the benefit of the close relationships (Appendix B, Exhibits 1, 2 and 3, respectively).

However, in order to provide such an environment where this can take place, the university's reward system for faculty needs to be changed. At the present, it is not appropriately set up as conducive to faculty undertaking such efforts to work with students. Basically, teaching is regarded as "something that is done only after the 'important' work has been done"; according to a 1992 Study by Strait and Bull, "In today's academic environment, asking professors to give up some prized research time to grade essays or group projects is like asking them to sign their own blue slips, especially if they are untenured."[26] In an effort to encourage curriculum development and experimentation, the Accounting Education Change Commission's first public act was to issue a statement calling for universities to change their reward structure to recognize these things. However, the same environment remains that favors research over teaching and mentoring roles in higher education.

Although universities' reward structures can explain the current situation, Nelson offered four other possible reasons as to why accounting educators have tended to favor the technical training approach. First, accounting professors (and accounting students) may not recognize the value of a liberal education. Most likely, they were trained in a technically-oriented accounting program. Then, they chose an area of specialization. These two factors combined lead accountants to have a very narrow focus. Often, they become ignorant of accounting areas outside their area of expertise--let alone areas that

[26] Irvin T. Nelson.

may exist outside the realm of accounting. A second possibility is that the technical focus is easier to teach. For the most part, the technical focus requires lectures on rules to memorize, problems to work out of textbooks, and tests where only one multiple choice answer choice works for each problem. This way, professors do not spend time grading essays or time-consuming exams. The third possibility involves student evaluations of teaching, which are typically "poor, invalid measures of teaching excellence."[27] Since students in classes where critical thinking is key often feel out of their element, the teaching evaluations suffer. Due to the importance evaluations have in universities, professors often are inclined not to risk getting the lower scores by experimenting with the class. Thus, the technical focus remains. The fourth possible reason why accounting faculty favor technical training may be because they often have not been prepared to teach in a non-technical manner. The majority of PhDs have received little or no formal training in how to teach whatsoever; and very few have had a single course in educational psychology. Thus, they tend to teach in the manner they were taught--and they don't feel qualified to teach the other skills such as writing, speaking and critical thinking.[28] Whatever the reasons faculty have for remaining with the technical approach, this is a subject the universities need to address if accounting education is going to improve.

An interesting observation made by some of the respondents was that the faculty should encourage and provide exposure to areas other than public accounting. A regular program male (1985-G), regular program female (1984-B) and honors program female

[27] Ibid.

[28] Ibid.

(1980-G), each mentioned this in their additional comments (Appendix B, Exhibits 1, 2 and 4, respectively). Due to the clients of public accounting firms believing that inexperienced staff add to the cost of an audit, the firms are not as willing as they used to be to train new hires. This, combined with the 150-hour movement, has prompted suggestions to have students start in industry and then move into public accounting.[29] "Thirty years ago, more than two-thirds of new CPAs went to accounting firms. . .Now, two-thirds end up as management accountants in business."[30] Since management accountants are "forward-looking," Gerhard G. Mueller, senior associate dean at the University of Washington, criticized that students going into this area need to understand "how a company manages itself"; and the current education system is not designed to focus on this.[31] While the public accounting firms have taken an interest in higher education, Corporate America has not. The Institute of Management Accountants is in the process of sponsoring a study in order to determine, in-depth, what management accountants actually do and what they need to be successful. Mueller suggested separate upper-division classes where students going into public accounting get exposed to audit and tax while those heading into industry get exposed to budget and controls courses.[32]

When making an effort to examine aspects of any educational curriculum, answers to questions and other comments from its alumni can be very valuable in making overall assessments of the quality of the program delivered. With recent accounting

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[29] Rick Elam.

[30] "Why Nobody Wants a Good Bean Counter." Investor's Business Daily, June 30, 1995.

[31] "Why Nobody Wants a Good Bean Counter."

[32] Ibid.

education evaluations and movements for reform, one professor of accountancy and finance with sixteen years of professional experience stated the following:

> Students also should accept responsibility to improve the educational system. Graduates could provide feedback in some systematic way about the quality of their instruction after some years of work experience. For example, they might evaluate their education experience and suggest improvements in successive three-to-five-year intervals during their careers.[33]

The effort to examine Ohio State's two types of accounting programs and the overall differences in quality (in terms of graduates' overall satisfaction, their perceived level of preparation attained in the program, their ability to obtain a sufficient undergraduate basis for pursuing graduate degrees, and their career levels attained), makes this study the first of its kind. Although it is similar to the Toronto study, it takes the fundamental differences between the two types of teaching to a much deeper (long-term) level, which is not present in the current literature. Although some of the areas examined are subjective, the answers and comments provided by alumni prove helpful in assessing what characteristics of each program are beneficial.

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[33] A. Marvin Strait and Ivan Bull, "Do Academic Traditions Undermine Teaching?" Journal of Accountancy, September 1992.

APPENDIX A

Exhibit 1: Survey Cover Letter

July 1, 1996

Mr. John Doe
1234 Ramsgate Road
Columbus OH 43221

Dear Mr. Doe:

Ohio State accounting graduates have had varied career experiences. With the assistance of the accounting department, I am currently assessing how well its program prepares graduates for accounting careers. Professor Richard Murdock, my faculty advisor, and I would greatly appreciate your input.

My undergraduate research project involves studying accounting majors' undergraduate experiences and how those experiences have affected their careers. My study also examines how many accounting majors remain in an accounting field, their demographic experiences, how successful they consider themselves, and to what they might attribute their level of success.

You are one of a small number of graduates who is being asked to give their opinions on these matters. Your name was selected in a random sample of graduates from the Alumni Association. In order that the results will truly represent graduates over the period from 1973 through 1995, it is important that each questionnaire be completed and returned.

Please complete the enclosed short set of questions at your *earliest convenience* and return it in the pre-addressed, postage-paid envelope. Unfortunately, due to time constraints (such as my anticipated graduation in August), I will need to receive your answers by the end of July for inclusion in the study. Your anonymous answers are confidential and will be used for statistical purposes only in a paper to be completed this August. The questionnaire's identification number is for mailing purposes only. Your name will never be placed on the questionnaire.

Hopefully, based on your input, the accounting department will be able to use the results of this research to implement changes in its program. I would be happy to answer any questions you might have. Feel free to call me at (614) 299-3654 or Professor Murdock at (614) 292-1720.

Sincerely,

Christine M. Jennings

Enclosure

Exhibit 2: Survey Page 1 (Cover)*

OHIO STATE UNDERGRADUATE ACCOUNTING MAJORS - A QUESTIONNAIRE

These questions are designed to sample your opinions about your undergraduate experience as well as experiences that you have had during your career. Please *circle your answers* or *fill in the blanks* when applicable.

UNDERGRADUATE EXTRA-CURRICULAR ACTIVITIES

1) Were you a member of The Accounting Association? YES NO If YES, were you an officer within it? YES NO

2) Were you a member of Beta Alpha Psi? YES NO If YES, were you an officer within it? YES NO

3) Were you involved in other Business College organizations? YES NO If YES, how many? _____ Officer within any? YES NO

4) Were you involved in organizations *outside* the Business College? YES NO If YES, how many? _____ Officer within any? YES NO

5) To what extent did involvement/leadership in organizations help your professional development? 1 2 3 4 5
NOT AT ALL A GREAT DEAL

UNDERGRADUATE EDUCATION

1) Year graduated: _____ Quarter graduated: _____

2) Approximate cumulative GPA upon graduation:

1	3.70 - 4.00
2	3.50 - 3.69
3	3.20 - 3.49
4	2.90 - 3.19
5	BELOW 2.90

Approximate cumulative *accounting* GPA upon graduation:

1	3.70 - 4.00
2	3.50 - 3.69
3	3.20 - 3.49
4	2.90 - 3.19
5	BELOW 2.90

3) Did you have a major(s) in addition to accounting? YES NO If YES, in what? _____

4) How would you describe your relationship with the accounting faculty? 1 2 3 4 5
HARDLY KNEW KNEW WELL

To what extent have member(s) of the accounting faculty impacted your life/career? 1 2 3 4 5
NOT AT ALL A GREAT DEAL

Name(s) of accounting faculty to which you're grateful/learned the most from: _____

5) How would you describe your relationship with the Business College faculty? 1 2 3 4 5
(Outside of the accounting department) HARDLY KNEW KNEW WELL

To what extent have member(s) of the Business College faculty impacted your life/career? 1 2 3 4 5
NOT AT ALL A GREAT DEAL

Name(s) of Business College faculty to which you're grateful/learned the most from: _____

6) Did you take higher/extra math sequences? (Beyond the Business College's requirements) YES NO

7) Did you take higher/extra computer courses? (Beyond the Business College's requirements) YES NO

8) Did you take higher/extra English courses? (Beyond the Business College's requirements) YES NO

9) Did you take a communications or speech class? YES NO

10) Did you have oral presentations or writing assignments in accounting classes? YES NO

If YES, to what extent? 1 2 3 4 5
RARELY REGULARLY

11) Did you have any accounting classes under Professor Thomas J. Burns? YES NO

12) Did you take honors courses within your accounting major? YES NO

13) Did you take honors *business* courses outside of your accounting major? YES NO

14) Did you take honors courses outside of the Business College? YES NO

15) Did you have any examination credit to exempt you from some classes at Ohio State? YES NO

If YES, in what subject(s)? _____

**The size and spacing of this exhibit have been slightly modified from the original format in order to meet the spacing requirements of this paper.*

Survey Page 2 (Inside Left)*

UNDERGRADUATE EDUCATION, CONTINUED

16) Please rank the following accounting courses from least beneficial to most beneficial with "5" being the most beneficial.

____ ADVANCED FINANCIAL
____ AUDITING
____ COST
____ INTERMEDIATE FINANCIAL
____ TAX
____ MANAGEMENT INFORMATION SYSTEMS *(AS PART OF THE ACCOUNTING CURRICULUM)*

17) What *non-accounting* class(es) benefited you the most? _____ The least? _____

18) To what extent did your undergraduate education prepare you for an accounting career? 1 2 3 4 5
NOT AT ALL A GREAT DEAL

19) In retrospect, would you choose the same undergraduate program you had? Why or why not. _____

_____

_____

POST-UNDERGRADUATE EDUCATION/CERTIFICATION

1) Do you have a Master's degree? YES NO If YES, in what? _____ From where? _____

2) Do you have a PhD? YES NO If YES, in what? _____ From where? _____

3) Do you have any of the following certifications? (Circle all that apply.)

1 CERTIFIED PUBLIC ACCOUNTANT
2 CERTIFIED MANAGEMENT ACCOUNTANT
3 CERTIFIED INTERNAL AUDITOR
4 CHARTERED FINANCIAL ANALYST
5 OTHER . . . (specify) _____

CAREER

1) Did you have an accounting internship during college? YES NO If YES, how many? _____

2) Are you currently employed? YES NO If YES, what is your current position or title? _____

3) Are you currently in an accounting-oriented position? YES NO If YES, in what area? _____

4) To what extent are you satisfied/happy with your current job? 1 2 3 4 5
NOT AT ALL A GREAT DEAL

5) Your first job after graduation was in which of the following? PUBLIC ACCOUNTING INDUSTRY OTHER . . (specify) _____

6) Number of years you worked for each of the following after receiving your Bachelor's degree:

_____ A LARGE, NATIONAL PUBLIC ACCOUNTING FIRM
_____ A SMALLER PUBLIC ACCOUNTING FIRM
_____ INDUSTRY (IN AN ACCOUNTING POSITION)
_____ OTHER . . . (specify) _____

7) Number of times you have received "promotions" (New job title/significant pay increase): _____

8) Number of times you have changed employers since you graduated: _____

9) For the most part, did you change employers to: (Circle one)

1 RECEIVE A HIGHER SALARY
2 OBTAIN A JOB WITH MORE AUTHORITY
3 OBTAIN A JOB WITH A BIGGER CHALLENGE
4 CORRESPOND WITH GEOGRAPHICAL PREFERENCE
5 OTHER . . . (specify) _____

10) To what extent has your job(s) required you to travel? 1 2 3 4 5
NOT AT ALL A GREAT DEAL

**The size and spacing of this exhibit have been slightly modified from the original format in order to meet the spacing requirements of this paper.*

Survey Page 3 (Inside Right)*

CAREER, CONTINUED

11) Number of times you have moved to different geographical areas since you received your Bachelor's degree: _____

12) For the most part, did your geographical changes result from: (Circle one.)

1 COMPANY-REQUIRED TRANSFERS
2 DESIRE TO LIVE ELSEWHERE
3 OBTAINING A NEW JOB WITH A HIGHER POSITION
4 OBTAINING A NEW JOB BECAUSE SPOUSE'S JOB REQUIRED HIM/HER TO MOVE
5 OTHER . . . (specify) _____

13) For the most part, in what region of the United States have you tended to work/live since receiving your Bachelor's degree? (Circle one.)

1 NORTHEAST (MICHIGAN, INDIANA, KENTUCKY, VIRGINIA AND THOSE STATES TO THE NORTHEAST)
2 SOUTHEAST (MISSISSIPPI, TENNESSEE, NORTH CAROLINA AND THOSE STATES TO THE SOUTHEAST)
3 NORTH-CENTRAL (THE DAKOTAS, NEBRASKA, KANSAS, MISSOURI, ILLINOIS, AND THOSE STATES TO THE NORTH)
4 SOUTH-CENTRAL (NEW MEXICO, OKLAHOMA, ARKANSAS, LOUISIANA AND TEXAS)
5 NORTHWEST (MONTANA, WYOMING, IDAHO, OREGON, WASHINGTON)
6 SOUTHWEST (CALIFORNIA, NEVADA, UTAH, COLORADO, NEW MEXICO, ARIZONA)

14) What is your current salary base level?

1 LESS THAN $25,001
2 $25,001 TO $35,000
3 $35,001 TO $50,000
4 $50,001 TO $75,000
5 $75,001 TO $100,000
6 OVER $100,000

15) To what extent do you consider yourself successful? 1 (NOT AT ALL) 2 3 4 5 (A GREAT DEAL)

16) To what do you attribute your level of success? (Circle one.)

1 FAMILY/MENTOR
2 UNDERGRADUATE EDUCATION AT OHIO STATE
3 POST-UNDERGRADUATE EDUCATION
4 WORK EXPERIENCE/PERFORMANCE
5 PERSONALITY/SELF-MOTIVATION
6 OTHER . . . (specify) _____

17) Are you involved with any professional/accounting organizations? YES NO If YES, how many? _____

GENERAL

1) Your gender: MALE FEMALE

2) Your marital status: SINGLE MARRIED DIVORCED/SEPARATED WIDOWED

3) Number of children: _____

4) Your race:

1 AMERICAN INDIAN OR ALASKAN NATIVE
2 ASIAN OR PACIFIC ISLANDER
3 BLACK, NON-HISPANIC
4 HISPANIC
5 WHITE, NON-HISPANIC
6 OTHER . . . (specify) _____

5) Any additional comments you would like to make? _____

THANK YOU VERY MUCH FOR YOUR COOPERATION. IT IS GREATLY APPRECIATED.

**The size and spacing of this exhibit have been slightly modified from the original format in order to meet the spacing requirements of this paper.*

APPENDIX B

Exhibit 1: Comments From "Regular" Accounting Program Graduates (Males)

1976-C My four years at Ohio State were the best of my life. . .friends that I made and still have twenty years later. We meet every other year at the Michigan game. I will always remember my experiences at Ohio State fondly.

1976-E The accounting/business college did not present itself as a 'friendly' environment. I found it difficult to feel comfortable asking questions. The theory taught in no way prepares you for the 'real world.'

1978-E OSU education was a definite plus in my overall growth and maturity as a responsible adult.

1980-F I received a solid education at Ohio State.

1981-F My greatest disappointment with OSU's program was how ill-prepared I seemed for taking the CPA exam. Graduates of Miami, for example, took a special preparatory class before graduation and often passed the exam on their first try. They were tough competition for me in my first job. Also, now as an employer, I find writing skills of graduates (including OSU graduates) to [be] substandard for public accounting work.

1982-A Ohio State opened a lot of doors. Yet I don't believe I retained a lot of net-working alum to deal with. . .too bad. Currently involved with Pacesetters. . .giving a little bit back. . .wish more did.

1983-D My internship experience contributed greatly to my education and ability to get my first job. After that, what has helped me the most is self-discipline and motivation as I have applied myself to excel in my work.

1984-C Try to include more practical applications in undergrad program. Work harder to identify students who switched majors. May have lower overall GPA, but high accounting GPA. Help to place into Beta Alpha Psi and/or honors program.

1985-F OSU does an excellent job in preparing a student to pass the CPA exam, with the exception of business law. I strongly believe that success comes from inside, education provides the foundation. OSU provides a solid foundation on which to build a career.

1985-G The accounting program at OSU was too geared towards public accounting as the first step of the accountant's career after graduation. More emphasis needs placed on industry, government, and other career options for the students. Course options and teaching should emphasize a broader view point.

1987-F Although I enjoyed and found interesting the accounting program, the career fares little resemblance to the program. The accounting career has changed significantly since my graduation. Hopefully, accounting programs have informed students of the differences and they are aware and have a realistic idea of what is happening in the field.

1990-D It was the total OSU experience that helped prepare me for the real world, not the accounting department or any one professor. I realized how good my undergrad background was when I competed with others in grad school and came out in the top 15%.

1991-C I believe the following requirements would be beneficial to graduating accounting majors: a) business writing skills, b) a speech class, c) an additional required quarter of advanced financial (consolidations, poolings, etc.) and d) an additional required quarter of business law.

1991-D Core accounting curriculum does <u>not</u> prepare an individual to successfully complete the CPA exam. Ohio State needs to improve education in the following: 1) governmental accounting, 2) business law, 3) auditing evidence and 4) corporate tax.

1994-C I think Ohio State prepared me well for the 'real world.' I'm very proud to say that I earned an accounting degree from OSU. Also, I'm happy to know that the Fisher College of Business will be even better in the years to come. Thank you, OSU!

1995-A The communication between Main Campus and OSU-Newark branch about internships, the Accounting Association, and other business college organizations was non-existent. This also included the career services department for on-campus interviews. None of these were referred to or mentioned by academic advisors or business college staff at OSU-Newark.

1995-B If I had it to do over, I would probably have joined an accounting or business organization. However, I do not feel that it will help make or break a career. Self-motivation and hard work, I feel, will take a person further than any association.

Exhibit 2: Comments From "Regular" Accounting Program Graduates (Females)

1973-E In response to all these questions [relating to jobs held/number of years worked], I need to explain. My husband (married two weeks after graduation) is in the Army and we have moved 13 times in 23 years. I took most any job that came along or didn't work when the kids were little. The first real accounting job is the one I currently have and it started in November 1993. I have been a cashier, bookkeeper, real estate agent, and substitute teacher. I am a poor subject for your survey since I did not participate in any accounting-related activities at OSU and my 'career' has been my family until recently.

1974-A I am primarily a homemaker. My skills I have kept fairly well up-to-date, so if I need to work full-time, I can. Right now, I don't want to.

1978-B My OSU degree is very respected. I was the only person in my starting group of more than 80 first year people at Arthur Young & Co. to receive job offers from all eight 'Big Eight' firms.

1978-D I would have chosen the same [undergraduate] program, but would have tried to get more involved. I found it difficult to meet the professors and didn't feel that I knew anyone. I did not really feel that I was part of any group, which I think is important...When I first began in public accounting, I did not feel totally prepared by my undergraduate classes even though I had an A/B average. I feel that the super-smart students in accounting (the Beta Alpha Psi group) had a good network and probably had a much better experience than the good, but not brilliant, student. If anything, I think the OSU accounting department should work towards making the accounting students more prepared for the real world. There should be more case study work and business simulations.

1980-D I am currently a homemaker with three small children. I stay current in my computer expertise through continuing education. I would probably not go back to accounting when I return to a career – it would involve computers; but my accounting background helps immensely in that field, also.

1981-B My career goals have greatly altered since the birth of my multi-handicapped daughter.

1983-F My husband is a CPA also. I returned to OSU after children graduated high school. My entire focus was to join practice which we own together. 'Success" is joy of working together helping clients of our choice and contributing to betterment of community by instilling Christian values at every opportunity (which is daily, if not hourly)...

1984-B Undergrad accounting experience-profs focused on public accounting-gave little airtime/respect to industry accounting roles. Profs very remote from 'real world' issues. Would have been more effective with interchange with experienced mentors. Not everyone has a desire to work in public accounting.

1986-D After working for ten-plus years since graduating, I feel one of the aspects lacking in my undergraduate education was relating textbook examples to real life. Some of the professors had spent so long in the hallowed halls of academia that they could no longer related to the real world. The technical training was fine, but I don't use it much anymore.

1986-G I think OSU had a good business program. However, I believe I benefited the most from internships and summer jobs in terms of preparing for the 'work world.' I was not that involved in extra-curricular accounting activities as I was very involved in sorority and athletics, in addition to two majors. I was not 'allowed' to join Beta Alpha Psi due to my second major. I think that rule was too restrictive, as it would have allowed more diversity in the organization.

1986-H While I learned a lot of accounting theory at OSU, none of my classes related to the types of things I am doing today. There was not enough practical/work related experience. The classes did not teach one to think about business-related issues.

1993-A The internship program seemed very beneficial but seemed to be limited to honors students. Perhaps if you could recruit more small-mid size firms, then more students could participate or offer part-time positions that people could do while going to school. I think there need to be more programs designed to get people involved and informed of opportunities. Students tend to get lost in the crowd of 60,000 and do not realize what is available. As a commuter student, I was not aware of the [honors accounting] program and had not determined what field I wanted to go into yet.

1993-D I don't feel I 'benefited' from any classes in the college. I was totally unmotivated to learn by any instructors and knew I could pass by showing up to class and turning in homework. I find it amazing to compare my 'college accounting knowledge' to my 'work experience accounting knowledge.' I couldn't recite one fact I learned from my classes if you asked me to – I don't know if I comprehended one drop of information. However, today those debits and credits are second nature! I am totally depended on at my job and am continuously commended for nice work. Wouldn't it be wonderful to require some type of real world experience (even if it is a 'real world' class) even before you get in to your major classes?

Exhibit 3: Comments From "Honors" Accounting Program Graduates (Males)

1973-D I think your survey is interesting; it made me reflect on my own path since graduating. Job/career dynamics/influences, etc. could make for some good analyses if you could get enough detail responses. You could call me if needed…

1976-C …honors accounting program is very good preparation for public accounting, which is a great introduction into business…

1977-D I use my accounting background on a daily basis but in a way that requires a great deal of creative thinking. My relationship with my parents and Tom Burns nurtured my thinking and my self-confidence and made me what I am today (senior partner with largest law firm in the state of Michigan).

1978-A Success can be interpreted many ways. Be careful how job titles, salary and position are weighted in measuring 'success.' These things are byproducts of one who is successful in his/her personal life.

1979-D The honors accounting program at OSU prepared me for a career in business. It stressed the leadership and competitive qualities as well as the analytical skills required in today's environment.

1981-C Go into tax! More opportunities in public accounting and industry. Three most important skills: 1) Analytical ability, 2) Sales/Selling and 3) Treat others the way you would want to be treated.

1982-B Professor Burns was extremely difficult in college, but he taught you what real life was like after school is done. I respect the man greatly now that I am older.

1982-C The honors accounting program prepared me for a career in public accounting and opened many doors for a rewarding profession.

1982-D The honors accounting program was outstanding. The size of the classes, coupled with the close working relationship with the professors and talented classmates was an experience I will remember for the rest of my life.

1983-B I have been disillusioned by the lack of in-house training available at my employers and feel that college courses on personal computers, word processing, spreadsheet and especially accounting software packages would have been very helpful. I feel I am a good student and I am frustrated that I haven't found that teacher/mentor to really learn from in the business world. If I were single (without the financial responsibility for my wife and four children), I would be more inclined to risk job changes.

1983-D Success is based on numerous personality traits, desires and people who influence your life...it is not simple to define.

1988-B In my experience since graduation, I have not encountered anyone that I felt had a better accounting education than me. I felt the accounting program was great. However, some of the other business school courses did not provide me a great deal of benefit. Hopefully, the program will/has evolved to provide a well-rounded, relevant business education to students.

1989-C The rigors of the honors program, along with the networking from Beta Alpha Psi proved invaluable. Although Ohio State still has a decent reputation for accounting nationwide, I have begun to hear that this perception is changing: for the worse. I would think it very unfortunate if this were to continue!

1992-C I graduated from the honors accounting program. However, I am doing business consulting work with AA. I didn't do any accounting work after graduation. The honors program of doing case studies, writing and presentations is what prepared me for my career—not the accounting classes. I attribute my success to the honors program.

1993-B Survey did not ask about international opportunities. I've had extensive international business experience in my three years since graduating. It's critical to my current job. Biggest regret—not fluent in a second language. But types of lessons learned in accounting program provided me with ethical background to perform in a varied international arena.

1995-A All of the eight hour daily assignments, seven hour midterms, oral finals, weekly debates/writing assignments, Socratic dialog and best of all, caring professors, created a work ethic strong enough to tackle even the most complex problems. Though a career as an attorney differs from that of an accountant, the two professions can frequently overlap. (See INK V. CITY OF CANTON). There, the Ohio Supreme Court created a formula for valuing a possibility of reverter (POR). The formula was later found to be unworkable since, using FV discounted to PV, the POR always equals $0. Because of the honors accounting program, I am better able to address such problems. Also, the credentials accompanying the program aided me in securing an externship this summer with chief Justice Moyer at the Supreme Court of Ohio. Consequently, there will not be another INK V. CITY OF CANTON, at least not this summer!

Exhibit 4: Comments From "Honors" Accounting Program Graduates (Females)

1974-A Accounting honors program was excellent. Passed CPA exam on first attempt.

1976-F I admit that I would not be where I am today without having gone to Ohio State. I was able to get into the ISM MBA program at UT [University of Texas at Austin] because I had been in the honors accounting program at OSU. Attending Ohio State gave me confidence, helped me grow up and gave me a solid grounding in my chosen profession.

By the way, this questionnaire was a bit stilted, since it didn't allow for someone going into governmental accounting. While the prestige is not there, nor exorbitant pay, it is honorable, challenging accounting work.

1976-G Doing well under Tom Burns' direction helped me get a position in a large national public firm. Being female probably was an asset as I progressed in the firm, but having a family and 'Big Six' public accounting were not the best of fits in the early 1980s. I have been able to find challenging and decent paying part-time work due, I think, to my large firm background and experience.

1978-D I did 'okay' in public accounting, although I didn't get much satisfaction from it for some reason. I did pretty well with taxes, the bulk of which training came from H&R Block courses I took as an undergraduate so I could work as a tax preparer Winter Quarters! I liked the people contact, one-on-one, and I seemed to do well at this. When I left my PA firm, I was interviewing for an assistant controller position with a large company near Columbus, but illness due to pregnancy 'nixt' that. I then had a practice out of my home for five years as a licensed public accountant...until the birth of my second son. I am still delighted to be a full-time wife and mother of sixteen years. Whether or not I will get back into practice, I couldn't say.
(Respondent noted dropping or transferring from Burns' courses—apparently a failed "check" for "honors" students.)

1979-C OSU Accounting Honors Program prepared me very well for the rigors of a career in public accounting. In 1988, I chose to 'retire' from public accounting in order to stay home with my children.

1980-B Your questionnaire comes at an interesting moment in my life—when I am re-evaluating my life and career choices. I know my choices are sound—however, I am currently suffering from a case of what ifs—what if I majored in English and Philosophy instead, what if I was not in computing. Anyway, this survey will actually help me make some major decisions. It will probably benefit me much more than you. Thanks!

1980-G The discussions and debates are great for stimulating analytical thought process and helps to prepare students for interacting in a business environment. I think the honors program helped bring me out of my shell and challenged me to achieve more than I ever could. If I could change anything, I would have a CPA Review class and more exposure to industry (less FASB).

1983-G In retrospect, I am particularly grateful to Professor Burns and the honors accounting curriculum for the emphasis placed on effective oral and written communications.

1984-D I was involved with the Professional Practice Program while at Ohio State through which I obtained my two internships. Nila Whitfield was a true inspiration and a motivational factor.

1985-E I do have an MBA, so I don't know 'how much' of my success (or lack thereof) can be attributed to undergrad, post grad, or just my self-motivation—that's a hard question!

1986-A My undergraduate education taught me decision making and problem solving skills which have been the cornerstone of my graduate and work experiences. Writing and presentation skills were also beneficial.

1986-C I have remained with the same company [AA-tax] I started working for my sophomore year and have found great flexibility. After having children, I created a new career path—I am a career senior and work part-time, switching to full-time February through April of each year. I'm not sure all professions would be so flexible as accounting has been for me.

1992-A Overall, I believe that my experience at OSU helped to prepare me for the future. I enjoyed school as a student and now I enjoy school from the position of a teacher which I find great personal satisfaction.

1993-C I feel there is a significant difference between the education a student receives in the honors accounting program versus general accounting program. In my opinion, the honors accounting courses and requirements far better prepares the students for the demands in the accounting profession. This survey is an excellent idea.

APPENDIX C

OBS	CODE1	CODE2	AA	AAOFF	BAP	BAPOFF	BCORG	MBCORG	FBCORG	NBCORG	MNONBC	FNONBC	ROFDEV	YRGRAD	TRGRAD	CUMGPA	CCTGPA	HRMAJR	ATMAJR	ELACCT	MPACCT	MEACCT	RELBC	IMPBC	NAMEBC	MATH	MPUTER	NGLISH	SPEECH	ALWRIT	TENTOW	BCLASS	ONACCT	HONBC	NNONBC	EMCRED	EMSUB
1	1973	A	1	2	1	2	1	1	2	2		.	4	73	2	?	3	2	.	3	2	2	2	2	2	1	2	2	2	.	1	1	2	2	2	.
2	1973	D	2	.	1	2	2		.	2		.	1	73	3	2	1	2	.	3	1	1	2	1	2	1	1	2	2	1	1	2	2	2	2	1	.
3	1973	E	2	.	2	.	2		.	1	2	2	1	73	3	3	3	2	.	1	1	2	1	1	2	1	1	2	2	2	.	2	2	2	2	1	1
4	1974	A	1	2	2	2	2		.	2		.	1	70	2	.	.	2	.	4	1	2	1	1	2	1	.	2	1	1	.	2	2	2	2	2	.
5	1974	C	2	.	2	.	2		.	1	2	2	2	74	4	4	1	1	3	4	3	1	2	2	2	1	2	2	2	2	.	2	2	2	2	2	.
6	1976	A	2	.	2	.	2		.	2		.	.	76	2	3	2	2	.	1	1	2	1	1	2	1	1	2	1	2	.	1	2	2	2	1	1
7	1976	C	2	.	2	.	2		.	2		.	1	76	2	3	4	2	.	3	1	2	1	1	2	2	1	2	2	2	.	1	2	2	2	2	.
8	1976	E	2	.	1	2	2		.	2		.	.	76	2	3	4	2	.	2	1	2	1	1	2	1	1	2	2	2	.	2	2	2	2	2	.
9	1976	G	1	2	1	2	1	2	2	2		.	4	76	.	2	2	2	.	3	3	1	3	3	1	2	2	2	2	.	.	1	2	2	1	2	.
10	1977	E	2	.	1	.	2		.	2		.	2	77	2	3	3	2	.	1	4	1	3	3	1	2	2	2	2	2	.	2	2	2	2	1	1
11	1977	G	1	.	1	.	2		.	2		.	3	77	3	2	2	2	.	4	4	1	3	3	1	2	2	2	2	2	.	2	2	2	2	1	2
12	1978	B	2	.	1	2	2		.	2		.	2	78	2	2	1	2	.	3	2	1	1	1	1	2	1	1	2	2	.	1	2	2	2	1	3
13	1978	D	2	.	2	.	2		.	2		.	.	78	2	3	2	2	.	2	1	1	1	1	2	1	2	2	2	2	1	2	2	2	2	2	.
14	1978	E	2	.	2	.	2		.	2		.	1	79	1	3	4	2	.	1	1	2	3	1	2	2	2	1	2	2	.	2	2	2	2	2	.
15	1979	B	1	2	1	2	2		.	2		.	1	79	2	1	.	2	.	5	2	2	3	2	2	1	2	.	1	1	1	2	2	2	2	2	.
16	1979	D	2	.	2	.	2		.	1	1	2	1	79	2	1	1	2	.	2	1	2	1	1	2	1	2	1	2	2	.	1	2	2	1	2	.
17	1979	F	2	.	2	.	2		.	2		.	1	79	2	1	2	2	.	1	2	1	1	1	2	2	1	2	2	2	.	1	2	2	2	2	.
18	1980	B	1	2	1	2	2		.	1	3	2	3	80	2	2	.	2	.	5	1	1	4	1	1	2	2	2	2	2	.	2	2	2	1	1	31
19	1980	D	2	.	2	.	2		.	2		.	.	80	2	2	1	2	.	1	1	2	1	1	2	2	1	2	1	1	1	.	2	2	2	1	2	.
20	1980	F	1	2	2	.	2		.	1	1	2	3	80	3	2	1	2	.	3	3	2	2	2	2	2	2	2	1	2	.	2	2	2	2	2	.
21	1980	H	2	.	1	.	2		.	2		.	1	80	4	1	1	1	2	1	1	2	1	1	2	2	1	2	2	2	3	2	2	2	2	2	.
22	1981	B	2	.	2	.	2		.	1	1	1	4	81	2	3	3	2	.	2	1	2	1	1	2	1	2	2	2	2	.	2	2	2	2	1	1
23	1981	C	2	.	1	2	2		.	1	1	2	1	81	2	2	1	2	.	2	1	2	1	1	2	2	2	2	1	1	2	1	2	2	2	2	.
24	1981	D	2	.	1	2	2		.	2		.	1	81	2	1	1	2	.	1	1	2	1	1	2	1	2	2	2	2	.	1	2	2	2	2	.
25	1981	F	2	.	1	2	2	1	1	2		.	2	81	3	1	1	2	.	3	2	1	1	1	2	1	2	2	2	2	.	2	2	2	2	2	.
26	1982	A	2	.	1	2	2		.	1	2	2	4	82	1	1	2	2	.	2	3	1	2	2	2	1	2	2	2	1	2	1	2	2	2	2	.
27	1982	B	1	2	1	2	2		.	2		.	3	82	2	3	2	2	.	3	2	1	1	1	2	2	2	2	1	1	2	2	2	2	2	2	.
28	1982	D	2	2	1	2	1	1	2	1	2	2	3	82	2	2	.	2	.	3	3	2	2	2	2	2	2	1	1	1	2	2	2	1	2	2	.
29	1982	E	1	2	2	.	2		.	2		.	1	82	2	3	2	1	2	3	3	1	3	3	1	1	1	2	2	1	2	2	2	2	2	1	12
30	1982	F	2	.	2	.	2		.	1	2	2	2	82	2	4	4	2	.	3	2	2	3	2	2	2	2	2	1	2	.	2	2	2	2	2	1
31	1982	G	1	2	2	.	2		.	2		.	1	82	1	3	4	1	3	1	1	2	1	1	2	2	1	2	2	1	1	2	2	2	2	1	1
32	1983	A	2	.	2	.	2		.	2		.	.	83	1	2	1	2	.	1	1	2	1	1	2	2	2	2	2	.	1	1	2	2	1	2	.
33	1983	C	1	2	2	.	2		.	2		.	1	83	2	4	3	2	.	1	1	2	1	1	2	2	2	2	2	1	1	2	2	2	2	1	2
34	1983	D	2	.	2	.	2		.	1	1	2	4	83	2	3	2	2	.	3	.	1	1	2	2	2	1	2	2	2	.	2	2	2	2	2	.
35	1983	F	2	.	1	2	.		.	2		.	2	83	2	1	1	2	.	5	3	1	4	3	1	2	2	2	2	2	.	.	2	2	2	2	.
36	1983	H	2	.	2	.	2		.	2		.	1	83	4	3	1	2	.	2	1	2	2	1	2	2	2	2	2	2	.	2	2	2	2	2	.
37	1984	B	1	2	1	2	2		.	2		.	1	84	2	1	.	1	3	1	1	2	4	4	2	1	2	1	1	2	.	2	2	2	1	1	12
38	1984	C	2	.	2	.	2		.	2		.	1	84	2	3	1	2	.	3	2	1	1	2	1	1	1	1	1	2	2	2	2	2	1	1	1
39	1985	D	2	.	2	.	1	1	2	1	3	2	3	85	2	3	1	2	.	3	2	1	2	2	2	2	2	1	1	1	2	2	2	1	2	1	3
40	1985	F	1	2	2	.	2		.	1	3	1	3	85	3	5	3	2	.	2	1	2	2	.	2	2	2	2	1	1	1	2	2	2	1	2	.
41	1985	G	1	2	2	.	2		.	1	1	1	3	85	4	4	4	2	.	1	2	2	1	1	2	2	2	2	1	1	2	.	2	2	2	2	2	.
42	1986	B	1	2	2	.	1	1	2	2		.	3	86	2	1	1	1	2	2	2	2	2	1	2	2	2	2	2	1	1	2	2	2	2	2	.
43	1986	D	1	2	1	1	1	2	1	1	2	2	4	86	3	1	1	2	.	3	1	1	2	1	2	2	2	2	2	1	5	2	2	1	2	1	24
44	1986	G	1	2	2	.	.		.	1	3	1	4	86	4	1	1	1	2	3	2	2	2	2	2	1	1	2	1	1	2	2	2	2	1	1	23
45	1986	H	2	.	2	.	1	1	2	1	5	1	2	86	4	2	1	2	.	3	3	1	1	1	2	1	1	1	1	1	3	2	2	1	1	1	12
46	1987	F	1	2	2	.	2		.	1	1	1	1	87	4	3	1	2	.	3	1	2	1	1	2	1	2	1	2	1	5	2	2	1	2	2	.
47	1988	B	2	.	2	.	2		.	2		.	1	88	2	3	2	2	.	1	1	2	1	1	2	1	2	2	2	2	.	2	2	2	2	2	.
48	1988	F	1	2	2	.	2		.	2		.	1	88	3	3	4	2	.	1	1	2	1	1	2	2	2	2	2	1	2	2	2	2	2	2	.
49	1988	G	1	2	1	2	2		.	2		.	.	88	3	4	3	2	.	1	5	1	1	1	2	2	2	2	2	1	3	1	2	2	2	2	.

OBS	HR1CODE1	HR1CODE2	AA	AAOFF	BAP	BAPOFF	BCORG	BCOMBCORG	BFFBCORG	BONBCORG	BUMNONBC	BFFNONBC	BPROFDEV	YRGRAD	QTRGRAD	CUMGPA	ACCTGPA	THRMAJR	MATMAJR	RELACCT	IMPACCT	AMEACCT	RELBC	IMPBC	NAMEBC	MATH	COMPUTER	ENGLISH	SPEECH	RALWRIT	ATENTOW	BCLASS	RONACCT	HONBC	NONONBC	EMCRED	EMSUB
50	1989	A	1	2	2	.	2		.	2		.	1	89	1	4	4	2	.	1	1	2	1	1	2	1	2	2	2	1	.	2	2	2	2	2	.
51	1989	B	1	2	2	.	1	1	1	2		.	4	89	1	4	3	2	.	3	2	1	1	2	2	2	2	2	2	1	4	2	2	2	2	2	.
52	1989	C	2	.	2	.	2		.	2		.	.	89	2	4	4	2	.	2	1	2	1	1	2	2	2	2	2	1	1	2	2	2	2	2	.
53	1990	D	2	.	2	.	2		.	1	2	2	4	90	3	4	4	2	.	1	1	2	2	2	2	2	2	2	2	1	3	2	2	2	2	2	.
54	1991	C	1	1	2	.	2		.	1		.	3	91	4	3	3	2	.	2	3	1	2	1	2	2	2	1	2	1	.	2	2	1	2	2	2	.
55	1991	D	2	.	2	.	2		.	2		.	1	91	4	3	1	2	.	1	1	1	2	1	2	2	2	2	1	1	4	2	2	2	2	1	1
56	1991	F	2	.	2	.	2		.	2		.	2	91	4	3	3	2	.	4	2	2	3	2	2	1	2	2	1	1	3	2	2	2	2	1	2
57	1991	H	1	2	2	.	1	1	2	2		.	4	91	4	3	2	2	.	2	4	1	2	4	2	1	2	1	1	1	5	2	2	2	2	1	1
58	1992	D	2	.	1	1	1	2	1	1	2	1	4	92	3	1	2	2	.	4	5	1	3	4	1	2	2	1	2	1	3	2	2	2	2	1	1
59	1992	G	2	.	2	.	2		.	1	1	2	5	92	4	2	3	2	.	1	1	2	1	1	2	2	1	1	2	1	.	2	2	2	2	2	.
60	1993	A	2	2	2	2	2		2	1	2	1	2	93	2	4	3	2	.	4	4	1	2	2	2	1	2	1	1	1	3	2	2	2	2	2	.
61	1993	C	1	2	1	2	1	1	2	2		.	4	93	2	1	2	2	.	1	2	1	2	2	2	2	2	2	2	1	2	2	2	2	2	1	3
62	1993	D	2	.	2	.	2		.	2		.	.	93	2	4	5	2	.	1	2	2	1	2	2	2	2	2	1	1	3	2	2	2	2	1	1
63	1993	E	2	.	2	.	1	1	2	1	2	1	3	93	2	2	1	1	3	2	1	2	3	3	1	2	2	2	2	1	3	2	2	1	2	2	.
64	1993	F	1	2	2	.	2		.	1	1	.	1	93	2	2	1	2	.	2	1	2	1	1	2	1	.	2	2	1	3	2	2	2	2	2	.
65	1993	H	2	.	2	.	2		.	2		.	.	93	3	1	1	2	.	2	3	2	2	1	2	2	1	2	2	1	1	2	2	2	2	2	.
66	1994	A	2	.	2	.	2		.	2		.	1	94	1	3	1	2	.	1	2	1	2	1	2	2	1	1	1	1	2	2	2	2	2	2	.
67	1994	B	1	2	1	2	1	3	1	1	1	2	5	94	2	4	2	1	34	5	4	1	5	5	1	2	1	2	1	1	4	2	2	1	2	2	.
68	1994	C	2	.	2	.	2		.	2		.	1	94	2	4	4	2	.	2	2	1	2	2	2	2	2	2	1	1	2	2	2	2	2	1	3
69	1994	D	2	.	2	.	2		.	2		.	.	94	3	3	2	2	.	2	2	1	1	1	2	2	2	1	1	1	2	2	2	2	2	2	.
70	1994	E	2	.	2	.	2		.	2		.	.	94	4	3	1	2	.	1	1	2	1	2	2	2	2	2	1	1	2	2	2	2	2	2	.
71	1995	A	2	.	2	.	2		.	1	1	1	4	95	1	4	3	2	.	5	1	1	3	3	1	1	2	2	2	1	3	2	2	2	2	1	1
72	1995	B	2	.	2	.	2		.	2		.	.	95	1	3	4	2	.	2	4	1	3	3	1	1	2	2	2	1	1	2	2	2	2	2	.
73	1995	C	1	2	2	.	2		.	2		.	1	95	2	3	4	2	.	1	2	1	1	1	2	2	2	2	1	1	3	2	2	2	2	2	.

OBS	YR2CODE1	YR2CODE2	ADVFIN	AUDIT	COST	INTFIN	TAX	MIS	MCLASS	LCLASS	PREP	HOSECAR	MASTER	MWHERE	PHD	HDWHERE	CPA	CMA	CIA	CFA	THRCERT	INTERN	COMINTRN	EMPLOYED	ACCTPOS	APPYJOB	FIRSTJOB	YRSLCPA	YRSSCPA	YRSINDU	YRSOTH	COMPROMO	NUMECH	WHYECHG	TRAVEL
1	1973	A	5	2	3	5	1	4	3	1	4	1	2	.	2	.	2	2	2	2	2	2	.	1	2	4	2	0	0	19	0	6	1	5	2
2	1973	D	5	1	.	4	2	3	.	1	3	2	2	.	2	.	1	2	2	2	2	2	.	1	1	4	1	8	0	0	15		2	1	2
3	1973	E	2	1	0	5	4	3	4	1	3	2	1	3	2	.	2	2	2	2	2	2	.	1	1	4	.	0	0	0	0		.	.	.
4	1974	A	4	3	3	4	3	3	1	1	4	2	2	.	2	.	2	2	2	2	2	2	.	1	1	2	3	0	0	0	15		3	.	1
5	1974	C	4	3	5	5	5	4	5	6	1	2	4	2	.	2	.	1	2	2	2	2	2	.	1	1	5	1	3	3	2	0		6	3	.
6	1976	A	3	4	2	3	1	5	4	.	3	.	2	.	2	.	2	2	2	2	2	2	.	1	1	2	2	0	0	11	0	5	1	3	2
7	1976	C	4	2	5	3	1	.	5	1	5	3	2	.	2	.	2	2	2	2	2	2	.	1	1	3	2	0	0	20	0	4	2	5	1
8	1976	E	4	2	3	1	5	.	1	1	3	3	2	.	2	.	2	2	2	2	2	1	1	1	1	4	1	3	0	15	2	3	4	3	2
9	1976	G	3	5	1	.	4	2	6	1	5	1	1	.	1	.	1	2	2	2	2	2	.	1	1	4	1	2	0	0	0	4	4	3	3
10	1977	E	2	3	4	5	3	2	7	1	3	2	1	3	2	.	2	2	2	2	2	2	.	1	1	2	.	2	0	16	3	6	3	1	2
11	1977	G	5	1	3	4	2	.	6	1	5	1	2	.	2	.	2	2	2	2	2	2	.	1	1	4	2	0	0	14	0	4	3	1	2
12	1978	B	4	2	1	3	4	5	4	.	5	3	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	2	0	15	0	5	3	4	2
13	1978	D	3	1	4	2	5	.	5	1	3	2	2	.	2	.	1	2	2	2	2	2	.	1	2	.	1	5	0	5	0	4	1	2	4
14	1978	E	3	2	5	4	1	2	2	1	3	3	2	.	2	.	2	2	2	2	2	2	.	1	2	5	3	.		.		3	4	15	4	4
15	1979	B	4	3	2	5	.	.	.	.	5	.	1	3	2	.	1	2	2	2	2	1	1	1	1	4	1	13	0	4	0	5	3	2	1
16	1979	D	4	2	5	3	1	.	.	.	3	1	2	.	2	.	1	2	2	2	2	2	.	1	1	5	1	0		0	0		2	5	2
17	1979	F	5	4	1	2	.	3	1	1	2	3	2	.	2	.	2	2	2	2	2	1	1	1	1	3	2	0	0	17	0	2	.	.	2
18	1980	B	5	0	1	3	4	2	5	2	5	3	2	.	3	2	2	2	2	2	2	2	.	1	2	2	.	0	0	0	14		4	4	4
19	1980	D	4	4	5	4	3	5	.	.	5	3	2	.	2	.	2	2	2	2	2	2	.	2	2	.	3	0	0	5	2	4	2	4	3
20	1980	F	5	5	5	5	3	1	3	1	4	1	2	.	2	.	1	2	2	2	2	2	.	1	1	3	1	.	0	0	0	5	2	5	2
21	1980	H	4	5	5	5	5	5	.	.	5	1	2	.	2	.	1	2	2	2	2	2	.	1	1	5	2	0	0	15	0		2	0	1
22	1981	B	3	5	4	4	5	3	5	1	4	2	2	.	2	.	2	2	2	2	2	1	1	1	1	3	2	0	0	13	0	5	0	3	2
23	1981	C	5	.	1	2	3	4	7	3	4	3	2	1	3	2	2	2	2	2	2	2	.	1	2	5	1	4	0	4	8	7	3	1	5
24	1981	D	4	3	3	5	4	3	6	3	4	3	2	.	2	.	1	2	2	2	2	2	.	1	2	5	2	0	0	5	0	6	3	1	3
25	1981	F	4	4	2	5	3	1	7	8	3	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	5	10	0	0	5	1	4	2
26	1982	A	4	3	2	4	2	5	1	1	4	3	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	8	0	6	0	12	3	3	3
27	1982	B	4	1	2	5	3	0	6	1	4	2	2	.	2	.	1	2	2	2	2	1	1	1	1	2	1	10	1	5	0	6	3	5	3
28	1982	D	.	2	4	3	5	1	7	5	4	1	2	.	2	.	1	2	2	2	2	2	.	1	2	5	3	0	0	0	14	8	0	.	2
29	1982	E	4	3	2	5	1	2	4	1	4	1	2	.	2	.	1	2	2	2	2	1	2	.	1	3	1	2	2	3	8	8	1	5
30	1982	F	4	2	1	5	3	.	3	1	1	1	2	.	2	.	2	2	2	2	2	2	.	1	2	4	3	0	0	0	14	3	4	2	2
31	1982	G	3	3	3	3	5	3	6	2	4	2	2	.	2	.	2	2	2	2	2	2	.	1	2	5	2	0	0	2	11	4	1	5	5
32	1983	A	5	3	1	4	.	2	3	4	4	.	2	.	2	.	1	2	2	2	2	2	.	1	2	3	1	5	0	5	3	5	2	0	4	3
33	1983	C	3	1	.	4	2	5	6	1	5	.	3	1	3	2	2	2	2	2	2	2	.	1	2	3	3	0	0	0		2	0	.	2
34	1983	D	3	4	4	4	3	5	46	1	5	2	2	.	2	.	1	2	2	2	2	1	2	1	1	5	2	0	0	13	10	4	0	0	1
35	1983	F	3	1	4	2	5	.	1	5	4	4	2	.	2	.	1	2	2	2	2	2	.	1	1	4	1	0	13	0	0		0	.	1
36	1983	H	2	3	4	1	5	1	7	1	4	1	2	.	2	.	1	2	2	2	2	2	.	1	1	5	1	12	0	0	0	10	0	.	3
37	1984	B	4	1	4	4	1	2	.	.	4	1	1	3	2	.	2	2	2	2	2	2	.	1	.	5	2	0	0	12	0	8	0	5	2
38	1984	C	5	5	5	5	3	2	6	4	3	2	2	.	2	.	1	2	2	2	2	2	.	1	1	.	1	0	12	0	0	3	0	5	2
39	1985	D	5	1	3	5	2	2	7	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	3	1	11	1	0	0	3	1	5	3
40	1985	F	4	2	2	5	3	1	6	5	5	2	1	2	2	.	1	1	2	2	2	2	.	1	1	4	1	3	0	4	4	4	2	3	2
41	1985	G	3	2	5	4	0	1	6	1	4	1	2	.	2	.	1	2	2	2	2	1	2	1	1	5	2	0	0	11	0	4	2	1	2
42	1986	B	4	3	3	4	3	3	6	.	.	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	8	0	0	0	4	1	3	2
43	1986	D	5	3	2	4	5	1	1	5	4	3	2	.	2	.	1	2	2	2	2	1	2	1	2	5	1	3	0	6	1	3	1	3	2
44	1986	G	2	4	0	1	5	3	53	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	7	0	2	0	4	1	1	2
45	1986	H	5	2	1	0	3	4	1	6	2	3	2	.	2	.	1	2	2	2	2	2	.	1	1	4	1	10	0	0	0	3	0	.	3
46	1987	F	3	2	1	1	3	2	51	.	1	3	2	.	2	.	2	2	2	2	2	2	.	1	1	1	1	7	2	0	0	4	0	1	1
47	1988	B	3	3	4	5	4	4	.	.	5	1	2	.	2	.	1	2	2	2	2	2	.	1	1	5	1	4	0	4	0	4	1	25	1	3
48	1988	F	1	.	4	5	2	3	4	3	2	3	2	.	2	.	2	2	2	2	2	2	.	1	1	3	2	0	0	8	0	3	0	4	3	2
49	1988	C	3	3	4	5	1	1	36	2	4	3	2	.	2	.	1	2	2	2	2	1	1	1	1	3	1	8	0	0	0	2	0	.	2

OBS	R2CODE1	R2CODE2	ADVFIN	AUDIT	COST	INTFIN	TAX	MIS	MCLASS	LCLASS	PREP	ROSECAR	MASTER	MWHERE	PHD	HDWHERE	CPA	CMA	CIA	CFA	THRCERT	INTERN	UMINTRN	EMPLOYED	ACCTPOS	APPYJOB	FIRSTJOB	YRSLCPA	YRSSCPA	YRSINDU	YRSOTH	UMPROMO	NUMECH	WHYECHG	TRAVEL
50	1989	A	3	1	5	4	0	2	6	1	4	1	2	.	2	.	1	2	2	2	2	2	.	1	1	5	2	0	0	7	0	4	0	.	3
51	1989	B	4	2	3	4	5	4	6	1	5	1	1	3	2	.	2	2	2	2	2	2	.	1	1	4	3	0	0	7	0	1	2	4	2
52	1989	C	5	1	4	4	3	2	6	1	5	4	1	2	2	.	2	2	2	2	2	2	2	1	1	3	4	0	0	5	0	2	3	.	3
53	1990	D	1	3	2	5	4	0	2	5	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	2	5	4
54	1991	C	2	4	2	5	5	4	6	1	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	4	0	0	4	0	0	1	2	2
55	1991	D	4	4	5	5	4	5	6	.	3	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	2	0	0	1	.	1
56	1991	F	5	3	1	.	4	4	.	6	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	5	0	0	7	0	0	1	.	2
57	1991	H	5	5	2	5	4	4	.	6	5	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	1	.	2
58	1992	D	3	2	1	5	4	4	5	6	3	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	4	0	0	5	0	0	1	.	2
59	1992	G	4	1	2	3	4	5	6	5	3	1	2	.	2	.	1	2	2	2	2	2	1	2	1	4	3	0	0	7	0	0	1	.	1
60	1993	A	3	2	1	4	5	1	5	1	1	1	3	3	2	.	2	2	2	2	2	2	1	2	1	4	3	0	0	7	0	0	1	.	1
61	1993	C	2	5	3	4	5	0	76	1	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	5	0	0	5	0	0	1	.	2
62	1993	D	0	3	2	5	4	1	6	1	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	1	.	2
63	1993	E	4	3	2	5	4	1	2	3	5	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	1	.	2
64	1993	F	4	2	2	5	3	1	7	1	5	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	4	0	0	5	0	0	1	.	2
65	1993	H	3	0	5	2	5	3	4	1	2	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	5	0	0	5	0	0	1	.	2
66	1994	A	5	4	4	3	5	3	6	1	5	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	5	0	0	5	0	0	1	.	2
67	1994	B	0	5	4	4	5	4	6	.	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	5	5	0	0	5	0	0	1	.	2
68	1994	C	4	4	3	3	4	4	62	35	2	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	4	0	0	5	0	0	1	.	2
69	1994	D	.	4	3	4	5	4	7	.	2	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	1	.	2
70	1994	E	4	4	4	5	3	5	.	31	3	1	2	.	2	.	1	2	2	2	2	2	1	1	2	1	4	0	0	5	0	0	1	.	2
71	1995	A	5	5	5	4	4	1	6	1	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	1	.	2
72	1995	B	3	4	3	5	5	1	6	2	3	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	3	0	0	5	0	0	1	.	2
73	1995	C	5	4	3	0	2	1	6	2	3	.	2	.	2	.	1	2	2	2	2	2	1	1	1	3	3	0	0	5	0	0	1	.	1

1	1973	A	2	3	1	3	3	5	2	.	1	2	2	5	2
2	1973	D	0	.	1	6	3	4	1	3	1	2	2	5	2
3	1973	E	13	4	.	2	2	5	2	.	2	2	2	5	1
4	1974	A	0	.	1	1	3	.	2	.	2	2	4	5	1
5	1974	C	0	.	1	4	4	45	1	2	1	3	2	5	2
6	1976	A	0	.	1	4	2	4	2	.	1	2	1	5	2
7	1976	C	3	1	2	4	3	4	2	.	1	2	2	5	1
8	1976	E	1	3	1	4	4	4	1	1	1	2	3	5	1
9	1976	G	3	3	2	4	3	4	2	.	2	2	1	3	2
10	1977	E	2	1	2	6	5	4	2	.	1	3	1	5	2
11	1977	G	0	.	1	2	4	2	2	.	2	2	0	5	2
12	1978	B	3	2	1	5	3	4	1	5	2	2	0	5	1
13	1978	D	3	5	1	.	5	5	2	.	2	2	2	5	1
14	1978	E	2	1	1	4	4	4	2	.	1	1	0	5	1
15	1979	B	3	2	1	6	4	5	1	2	1	2	0	5	2
16	1979	D	0	.	1	6	5	5	2	.	1	2	2	5	2
17	1979	F	2	1	4	4	2	4	1	1	1	3	2	5	2
18	1980	B	2	3	1	3	4	5	2	.	2	1	0	5	2
19	1980	D	2	2	1	1	4	5	2	.	2	2	3	5	1
20	1980	F	0	.	.	5	4	12345	1	2	1	2	1	5	1
21	1980	H	0	.	1	5	5	2	1	2	1	2	3	5	2
22	1981	B	1	4	1	1	4	4	2	.	2	2	1	5	1
23	1981	C	2	1	4	6	5	5	2	.	1	2	0	5	2
24	1981	D	0	.	1	6	5	4	2	.	2	2	2	5	2
25	1981	F	1	2	1	3	3	4	1	1	1	2	3	5	1
26	1982	A	0	.	1	6	3	2	1	2	1	2	1	5	1
27	1982	B	0	.	1	4	4	5	1	2	1	2	1	5	2
28	1982	D	0	.	1	4	5	5	2	.	1	2	2	5	2
29	1982	E	0	.	1	6	4	4	1	2	1	2	2	5	2
30	1982	F	2	2	2	4	3	4	2	.	1	2	2	5	2
31	1982	G	1	3	1	4	5	5	2	.	1	2	2	5	2
32	1983	A	1	4	3	4	3	4	2	.	2	2	0	5	2
33	1983	C	0	.	1	4	3	1	2	.	1	2	1	5	2
34	1983	D	0	.	1	4	4	4	1	1	1	2	3	5	1
35	1983	F	0	.	1	3	4	1	1	1	2	2	3	5	1
36	1983	H	1	5	1	5	4	4	2	.	1	2	3	5	2
37	1984	B	3	1	13	5	3	5	2	.	2	2	2	5	1
38	1984	C	0	.	1	4	3	5	1	3	1	2	2	5	1
39	1985	D	3	1	1	4	4	4	1	2	2	2	0	5	2
40	1985	F	1	3	1	4	3	5	1	2	1	2	4	5	1
41	1985	G	0	.	3	5	5	5	2	.	1	2	2	5	1
42	1986	B	0	.	1	4	4	5	1	1	1	2	0	5	2
43	1986	D	2	12	123	6	5	5	2	.	2	1	0	5	1
44	1986	G	1	2	2	6	5	4	1	2	2	2	0	5	1
45	1986	H	0	.	1	4	4	4	1	.	2	2	0	5	1
46	1987	F	0	.	1	3	1	.	2	.	1	1	.	5	1
47	1988	B	0	.	1	4	4	4	1	1	1	2	2	5	2
48	1988	F	2	2	1	3	4	4	2	.	1	2	0	5	2
49	1988	G	0	.	1	4	4	5	1	3	1	2	0	5	2
50	1989	A	0	.	1	4	4	4	2	.	1	2	0	5	2
51	1989	B	2	2	1	3	3	2	2	.	2	2	0	5	2
52	1989	C	0	.	1	4	2	5	2	.	1	1	0	5	2
53	1990	D	0	.	1	4	5	2	1	1	1	2	0	5	1
54	1991	C	1	2	1	3	4	5	1	1	1	1	.	5	1
55	1991	D	0	.	1	3	5	5	1	2	1	2	2	5	1
56	1991	F	0	.	1	2	4	4	2	.	2	2	2	5	2

57	1991	H	1	2	3	3	5	5	1	2	1	1	0	5	1
58	1992	D	1	2	2	3	4	4	1	2	2	1	0	5	2
59	1992	G	0	.	1	2	4	5	1	1	1	2	2	5	1
60	1993	A	0	.	1	1	4	5	2	.	2	1	0	5	1
61	1993	C	0	.	1	3	4	5	1	1	1	2	0	5	2
62	1993	D	0	.	1	2	5	4	2	.	2	1	0	5	1
63	1993	E	2	23	1	6	4	5	2	.	1	1	0	5	2
64	1993	F	0	.	1	1	3	1	1	2	2	2	0	5	2
65	1993	H	0	.	1	2	2	5	1	1	1	2	1	5	2
66	1994	A	0	.	1	2	2	4	1	1	2	2	0	5	2
67	1994	B	.	.	.	2	4	1245	2	.	1	1	0	5	2
68	1994	C	1	2	1	2	4	4	2	.	1	1	0	5	1
69	1994	D	0	.	1	3	4	4	2	.	2	2	0	5	2
70	1994	E	0	.	1	2	4	5	2	.	2	3	0	5	2
71	1995	A	0	.	1	1	3	6	2	.	1	1	0	5	1
72	1995	B	0	.	.	2	4	5	2	.	1	1	0	5	2
73	1995	C	0	5	1	2	2	3	2	.	1	1	0	5	2

OBS	H1CODE1	H1CODE2	AA	AAOFF	BAP	BAPOFF	BCORG	BUMBCORG	FBCORG	FONBCORG	FUMNONBC	FFNONBC	PROFDEV	YRGRAD	QTRGRAD	CUMGPA	ACCTGPA	THRMAJR	MATHMAJR	RELACCT	IMPACCT	AMEACCT	RELBC	IMPBC	NAMEBC	MATH	COMPUTER	ENGLISH	SPEECH	RALWRIT	TENTOW	JBCLASS	HONACCT	HONBC	ONNONBC	EMCRED	EMSUB
1	1973	B	2	.	1	1	1	1	2	2		.	2	73	2	2	1	2	.	5	5	1	2	2	2	2	2	1	1	3	1	1	2	2	2	.
2	1973	C	1	.	1	.	1		2	1		2	5	73	3	2	1	2	.	4	5	1	2	2	1	2	2	2	1	4	1	1	2	2	2	.
3	1973	D	.	2	.	1	2		.	.		2	4	73	2	2	1	2	.	4	4	1	2	1	2	1	2	2	1	4	1	1	2	2	2	.
4	1973	E	2	.	1	1	1	1	1	1	3	1	4	73	2	2	2	2	.	5	4	1	1	1	2	1	2	2	1	4	1	1	1	1	1	14
5	1973	F	2	.	1	2	2		.	2		1	1	73	3	2	1	2	.	2	3	1	1	3	1	1	2	2	2	1	4	1	1	2	2	2	.
6	1974	A	1	2	1	1	2		.	1	2	1	4	74	2	3	1	2	.	4	3	1	3	2	2	2	2	2	2	1	3	1	1	1	2	2	.
7	1974	B	1	1	1	2	1	1	.	2		.	5	74	2	1	1	2	.	5	5	1	3	4	1	1	1	2	2	1	5	1	1	1	1	1	1
8	1976	A	2	.	1	1	2		.	2		.	3	76	2	2	2	2	.	4	4	1	2	2	2	1	1	2	2	1	5	1	1	2	2	2	.
9	1976	C	2	.	1	1	2		.	2		.	4	76	2	2	2	2	.	4	5	1	2	3	1	2	1	2	2	1	5	1	1	2	2	2	.
10	1976	E	1	1	1	2	2		.	1	1	2	5	76	2	3	1	2	.	5	4	1	4	4	2	2	2	2	1	1	3	1	1	2	2	2	.
11	1976	F	1	2	1	1	1	2	1	2		.	3	76	2	2	3	1	1	4	4	1	2	2	2	2	2	2	2	1	5	1	1	1	2	1	3
12	1976	G	2	2	1	2	2		2	2		2	2	76	2	1	1	2	.	3	3	1	1	3	1	2	2	2	2	1	2	1	1	2	2	1	1
13	1977	D	2	.	1	2	2		.	2		.	3	77	2	1	1	2	.	5	5	1	3	2	2	1	2	2	2	1	5	1	1	1	2	2	.
14	1977	E	2	.	1	1	2		.	2		.	4	77	2	2	2	2	.	5	4	1	3	3	1	2	2	2	2	1	5	1	1	1	2	2	.
15	1977	G	2	.	1	2	1	1	2	1		.	4	77	3	3	3	2	.	2	2	2	2	2	2	1	2	2	2	2	.	1	1	2	2	1	1
16	1978	A	2	2	1	1	2		2	1	3	1	5	78	2	3	2	2	.	3	2	1	1	1	2	2	1	2	1	1	4	1	1	1	1	1	31
17	1978	C	2	.	1	1	2		.	2		.	3	78	2	1	1	2	.	4	3	1	3	2	2	1	2	1	2	1	4	1	1	1	1	1	1
18	1978	D	2	.	2	.	2		.	2		.	1	78	2	3	3	2	.	2	5	1	1	2	2	2	2	2	1	2	.	2	2	2	2	2	.
19	1978	E	1	1	2	.	2		.	2		.	3	78	4	3	3	1	2	3	4	1	2	2	2	1	2	2	2	1	4	1	1	2	2	1	3
20	1979	C	2	.	1	2	1	1	2	1	1	2	3	79	2	1	1	2	.	3	5	1	2	2	2	2	2	2	1	5	1	1	2	2	2	.
21	1979	D	2	.	1	1	2		.	2		.	4	79	3	3	2	2	.	5	5	1	2	3	2	2	2	1	2	1	5	1	1	1	1	1	3
22	1980	A	2	.	1	1	2		.	2		.	4	80	2	1	1	2	.	4	4	1	1	1	2	1	1	2	1	1	5	1	1	1	2	1	214
23	1980	B	2	.	1	1	1	1	2	2		.	3	80	2	2	2	2	.	4	4	1	2	2	2	1	2	2	2	1	5	1	1	1	2	1	1
24	1980	C	1	2	1	2	2		.	1	2	2	5	80	2	1	1	2	.	5	5	1	3	2	2	2	2	2	2	1	5	1	1	1	2	2	.
25	1980	D	2	.	1	1	2		.	2		.	1	80	2	1	1	2	.	4	4	1	3	3	2	.	2	.	2	1	4	1	1	1	1	1	23
26	1980	F	2	.	1	2	2		.	2		.	3	80	3	1	1	2	.	4	4	2	1	2	2	1	1	2	2	1	5	1	1	2	2	2	.
27	1980	G	1	2	1	1	2		.	2		.	4	80	2	3	2	2	.	4	5	1	2	2	2	2	2	2	2	1	5	1	1	2	2	2	.
28	1981	C	2	.	1	1	2		.	1	5	.	2	81	2	2	2	1	3	5	5	1	4	3	1	1	2	2	2	1	5	1	1	2	1	1	14
29	1981	D	2	.	1	1	1	1	1	2	1	5	81	2	1	1	2	.	4	5	1	3	2	2	1	1	1	2	1	5	1	1	2	1	1	321
30	1982	B	2	2	1	1	2		2	1	2	1	3	82	2	3	1	2	.	5	4	1	2	1	2	2	2	2	2	1	5	1	1	2	2	2	.
31	1982	C	2	.	1	2	2		.	1	1	1	4	82	2	2	3	2	.	5	5	1	4	4	2	2	2	2	2	1	4	1	1	2	2	1	42
32	1982	D	2	.	1	1	1	2	2	1	1	1	4	82	2	2	1	2	.	5	5	1	3	2	2	2	2	1	.	1	5	1	1	2	2	2	.
33	1982	E	2	.	1	1	1	2	2	1	5	1	4	82	2	1	1	2	.	5	5	1	2	2	2	2	2	2	1	5	1	1	1	2	1	13
34	1982	G	2	.	1	1	2		.	2		.	3	82	3	1	3	2	.	5	4	1	1	1	2	1	1	2	2	1	5	1	1	2	2	2	.
35	1983	B	2	.	1	1	2		.	1	3	1	3	83	2	1	1	2	.	4	5	1	2	2	2	2	2	2	1	1	3	1	1	2	2	1	1
36	1983	C	2	.	1	1	2		.	2		.	3	83	2	1	1	2	.	5	3	1	1	2	2	1	1	2	1	1	5	1	1	2	2	1	1
37	1983	D	2	.	1	.	2		.	1	1	1	4	83	2	2	1	2	.	5	4	1	1	2	2	1	2	2	1	1	4	1	1	1	.	.	.
38	1983	G	.	.	1	1	1	1	2	1	3	1	4	83	3	1	1	1	1	4	4	1	2	2	1	2	2	1	2	1	5	1	1	1	1	2	2
39	1984	A	1	2	1	1	1	3	1	1	8	1	4	84	2	1	1	1	2	3	3	1	2	2	2	1	1	2	2	1	5	1	1	2	2	.	1
40	1984	B	1	2	1	1	2		.	1	3	1	4	84	2	2	1	2	.	4	3	1	2	2	2	2	2	2	1	1	5	1	1	2	2	1	1
41	1984	C	1	2	1	1	.		.	.		.	1	84	2	1	1	2	.	1	1	2	1	1	2	2	2	2	2	1	4	1	1	2	2	2	.
42	1984	D	1	2	1	1	1	2	1	2		.	5	84	3	3	1	1	2	4	4	1	2	2	2	1	1	2	2	1	4	1	1	1	2	2	.
43	1984	E	1	2	1	1	2		.	1	5	1	5	84	3	3	1	2	.	5	5	1	2	2	2	1	2	2	1	1	5	1	1	1	2	2	.
44	1985	A	2	.	1	1	2		.	2		.	4	85	2	3	2	2	.	4	5	1	3	3	2	1	1	2	2	1	5	1	1	2	2	2	.
45	1985	B	1	2	1	1	2		.	2		.	4	85	2	1	1	2	.	4	5	1	2	2	2	2	1	2	2	1	5	1	1	2	2	2	.
46	1985	C	2	.	1	1	1	2	2	1	3	1	5	85	2	1	1	2	.	4	4	1	1	1	1	2	2	2	1	1	5	1	1	2	2	1	2
47	1985	E	2	.	1	1	2		.	2		.	4	85	2	2	2	2	.	5	5	1	2	3	2	2	2	2	2	1	5	1	1	2	2	2	.
48	1986	A	2	.	1	1	1	1	2	1	3	2	4	86	2	1	1	1	2	5	4	1	4	4	1	1	2	2	2	1	5	1	1	1	2	1	1
49	1986	B	1	2	1	1	2		.	2		.	3	86	2	3	1	2	.	4	4	1	2	2	2	2	1	2	2	2	1	5	1	1	1	2	2	.

OBS	H1CODE1	H1CODE2	AA	AAOFF	BAP	BAPOFF	BCORG	BUMBCORG	FFBCORG	ONBCORG	UMNONBC	FFNONBC	PROFDEV	YRGRAD	QTRGRAD	CUMGPA	ACCTGPA	THRMAJR	HATMAJR	RELACCT	IMPACCT	AMEACCT	RELBC	IMPBC	NAMEBC	MATH	COMPUTER	ENGLISH	SPEECH	RALWRIT	TENTOW	JBCLASS	HONACCT	HONBC	ONNONBC	EMCRED	EMSUB
50	1986	C	2	.	1	2	2		.	2		.	4	86	1	2	1	2	.	2	4	1	1	1	2	2	2	2	2	1	5	1	1	2	2	2	.
51	1986	D	2	.	1	1	2		.	2		.	1	86	2	1	1	1	2	4	5	1	1	2	2	1	1	2	2	1	5	1	1	2	2	1	12
52	1986	E	2	.	1	1	2		.	2		.	4	86	3	2	1	2	.	4	5	1	2	2	2	2	1	2	1	1	5	1	1	2	2	2	.
53	1986	G	1	2	1	2	2		.	1	2	2	4	86	2	2	2	2	.	3	2	1	2	2	2	2	2	2	1	1	3	1	1	2	2	1	3
54	1987	A	2	.	1	1	2		.	2		.	1	87	2	2	1	1	3	5	3	2	4	3	2	2	2	2	2	1	5	1	1	1	2	2	.
55	1987	F	2	.	1	.	2		.	1	2	1	.	87	3	4	2	1	3	4	5	1	3	4	2	2	1	1	1	5	1	1	1	2	2	.
56	1988	A	1	2	1	1	1		.	1	3	1	5	88	2	2	1	2	.	5	4	1	4	4	1	2	2	1	1	1	5	1	1	1	1	1	312
57	1988	B	2	.	1	1	1	1	2	2		.	5	88	2	1	1	2	.	5	5	1	3	2	2	2	2	2	1	5	1	1	1	1	2	2	.
58	1988	C	2	.	1	1	1	2	2	1	1	1	3	88	2	1	1	2	.	5	4	1	3	3	1	2	2	2	2	1	5	1	1	1	1	2	.
59	1988	D	2	.	1	2	1	2	1	1	3	1	4	88	2	2	.	1	3	4	3	1	4	3	2	1	2	2	2	1	5	1	1	1	1	2	.
60	1988	F	2	.	1	2	2		.	1	2	2	3	88	2	3	2	2	.	4	3	1	2	2	2	2	2	1	2	1	5	1	1	2	2	2	.
61	1989	B	2	.	1	1	1	2	1	1	4	2	5	89	2	1	1	2	.	5	5	1	2	2	2	1	2	2	1	1	5	1	1	1	2	1	1
62	1989	C	2	.	1	1	1	1	2	2		.	3	89	2	1	1	2	.	4	4	1	1	1	2	1	2	2	2	1	5	1	1	1	2	1	1
63	1989	D	2	.	1	1	1	2	2	2		.	1	89	2	1	1	2	.	3	4	1	1	2	2	2	1	2	1	1	5	1	1	1	2	2	.
64	1989	E	2	.	1	1	2		.	1	2	1	3	89	1	2	1	2	.	5	5	1	4	4	1	1	2	2	1	1	5	1	1	1	2	1	2
65	1990	C	2	.	1	1	2		.	1		2	4	90	3	3	1	2	.	5	5	1	2	3	1	1	1	2	1	1	5	1	1	1	1	1	1
66	1990	D	2	.	1	2	1	1	2	1		1	5	90	2	1	1	2	.	4	2	1	2	2	2	1	2	2	2	1	5	1	1	2	2	1	2
67	1990	F	1	2	1	1	.		.	1	1	2	4	90	2	1	1	2	.	4	4	1	3	2	2	2	2	2	2	1	5	1	1	1	2	2	.
68	1990	H	1	2	1	2	1	1	2	1	1	2	4	90	2	2	2	2	.	4	3	1	2	3	2	1	2	2	2	1	5	1	1	1	2	2	.
69	1991	B	2	.	1	1	1	1	1	1	5	1	4	91	2	1	1	2	.	4	4	1	2	2	1	1	2	2	2	1	5	1	1	1	2	1	23
70	1991	C	2	.	1	2	1	3	2	1	1	.	4	91	2	1	1	2	.	5	4	1	1	2	1	2	2	1	2	1	5	1	1	1	1	1	321
71	1991	D	2	.	1	1	1	2	2	1	2	2	4	91	2	1	1	2	.	3	3	1	2	2	2	1	2	2	2	1	5	1	1	1	1	2	.
72	1991	F	2	.	1	1	1	2	1	1	1	1	4	91	2	1	1	2	.	4	5	1	2	2	2	1	2	2	1	1	5	1	1	1	1	1	1
73	1991	G	2	.	1	1	2		.	1	1	1	4	91	4	2	1	2	.	4	4	1	3	3	2	2	2	2	1	1	5	1	1	2	2	2	.
74	1992	A	1	2	1	2	2		.	2		.	3	92	2	2	1	2	.	4	4	1	1	1	2	2	2	1	1	1	5	1	1	1	2	2	.
75	1992	C	2	.	1	1	1	1	2	1	1	1	5	92	2	1	1	2	.	5	5	1	3	2	2	1	1	2	1	1	5	1	1	1	1	2	.
76	1992	D	2	2	1	1	1	1	2	1	2	2	3	92	2	2	1	2	.	5	4	1	4	4	1	1	2	2	1	1	5	1	1	2	1	1	21
77	1992	F	1	1	1	1	2		.	2		.	4	92	4	1	1	2	.	4	4	1	3	3	2	1	2	2	2	1	5	1	1	1	1	2	2	.
78	1993	A	1	2	1	1	2		.	2		.	3	93	2	1	1	2	.	4	3	2	2	1	2	2	2	2	1	2	5	1	1	1	1	1	3
79	1993	B	2	.	1	1	1	2	1	2		.	4	93	2	1	1	2	.	5	5	1	4	2	1	2	1	2	2	1	5	1	1	1	1	1	13
80	1993	C	1	2	1	1	2		2	1	3	1	4	93	2	1	1	2	.	4	5	1	2	1	2	2	2	2	1	1	5	1	1	1	1	1	1
81	1993	D	2	2	1	2	1	3	2	1	1	2	3	96	2	2	1	2	.	3	4	1	3	2	1	2	2	2	1	1	5	1	1	1	2	2	.
82	1993	E	2	.	1	1	2		.	1	1	1	3	93	2	3	3	2	.	4	3	1	2	2	1	2	2	2	1	1	4	1	1	1	2	1	3
83	1993	G	2	.	2	.	2		.	1	2	.	3	93	3	2	.	2	.	3	2	1	1	1	2	2	2	2	1	1	4	1	1	2	2	2	.
84	1994	A	1	2	1	2	2		.	1	2	1	4	94	2	3	1	2	.	5	4	1	1	1	2	1	2	2	1	1	5	1	1	1	1	1	13
85	1994	B	1	2	1	1	1	2	2	1	2	1	4	94	2	1	1	2	.	3	2	1	2	2	2	1	2	2	2	1	5	1	1	1	1	1	13
86	1994	D	2	.	1	1	2		.	1	2	2	4	94	2	1	1	2	.	5	5	1	1	1	2	1	2	2	2	1	5	1	1	1	2	1	31
87	1995	A	2	2	1	1	1	1	1	1	11	1	3	95	2	1	1	2	.	5	5	1	5	3	2	2	2	2	2	1	5	1	1	2	2	1	3
88	1995	D	2	.	1	1	1	1	2	2		.	3	95	2	1	1	2	.	5	5	1	2	1	2	2	2	2	2	1	5	1	1	1	1	1	1
89	1993	H	1	1	1	1	2		.	2		.	3	93	3	1	1	2	.	4	3	1	1	2	1	1	2	2	2	1	5	1	1	1	1	2	.
90	1994	C	1	2	1	1	1	3	.	1	2	.	3	94	2	2	1	2	.	5	5	1	2	2	2	2	2	2	2	1	5	1	1	1	1	1	1

OBS	H2CODE1	H2CODE2	ADVFIN	AUDIT	COST	INTFIN	TAX	MIS	MCLASS	LCLASS	PREP	HOSECAR	MASTER	MWHERE	PHD	HDWHERE	CPA	CMA	CIA	CFA	THRCERT	INTERN	UMINTRN	MPLOYED	ACCTPOS	APPYJOB	IRSTJOB	YRSLCPA	YRSSCPA	YRSINDU	YRSOTH	UMPROMO	NUMECH	WHYECHG	TRAVEL
1	1973	B	3	2	1	4	5	.	2	1	5	1	2	.	2	.	1	2	2	2	2	1	2	1	1	5	1	1	21	1	0		8	5	3
2	1973	C	5	3	3	5	3	.	3	5	3	1	1	2	2	.	1	2	2	2	2	1	3	1	1	5	1	2	0	20	0	10	2	13	5
3	1973	D	1	3	2	5	4	.	62	.	4	2	2	.	3	.	1	2	2	2	2	1	2	1	1	4	1	4	2	0	5		4	.	1
4	1973	E	5	2	4	5	5	3	36	1	4	2	2	.	2	.	1	2	2	2	1	1	1	1	1	3	1	11	0	11	0	5	1	5	3
5	1973	F	4	1	3	5	2	0	3	.	5	3	2	.	2	.	2	2	2	2	2	1	2	1	1	5	1	5	16	2	0		1	2	3
6	1974	A	5	2	1	4	3	.	61	1	4	2	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	11	0	11	0	4	3	3	2
7	1974	B	4	3	3	5	5	4	.	.	5	1	1	.	1	.	1	2	2	2	2	1	1	.	1	1	3	3	.	.	5	5	1	2
8	1976	A	4	4	2	5	4	5	6	2	4	2	1	2	2	.	1	2	2	2	2	1	1	1	1	4	1	3	0	17	0	8	4	2	4
9	1976	C	0	2	4	5	3	1	2	.	5	1	1	1	2	.	1	2	2	2	2	1	1	2	1	1	1	3	0	17	0	9	4	3	2
10	1976	E	4	5	5	4	4	5	6	1	5	2	1	.	2	.	1	2	2	2	2	1	2	.	1	1	1	4	0	16	0	5	6	2	2
11	1976	F	.	.	.	.	.	3	.	.	5	1	1	1	2	.	2	2	2	2	2	1	1	1	1	4	2	0	0	13	6	7	6	1	3
12	1976	G	5	0	2	4	1	3	.	.	4	3	2	.	2	.	1	2	2	2	2	1	2	.	1	1	3	1	11	4	2	0	3	4	5	1
13	1977	D	4	1	3	5	2	0	53	1	5	1	.	.	3	1	1	2	2	2	2	1	1	1	1	5	1	2	0	0	0	7	2	3	2
14	1977	E	1	3	5	2	4	0	7	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	1	4	14	0	5	2	1	3
15	1977	G	3	3	3	3	3	5	4	.	3	2	2	.	2	.	2	2	2	2	2	1	1	1	1	4	2	0	0	3	0	4	4	3	2
16	1978	A	5	.	1	4	3	2	5	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	18	0	0	0	6	0	.	3
17	1978	C	5	3	1	4	.	2	7	1	4	1	1	3	.	.	1	2	2	2	2	1	1	1	1	4	2	2	0	16	0	6	4	4	2
18	1978	D	1	3	5	5	3	1	7	5	2	3	2	.	2	.	2	2	2	2	1	2	.	2	2	5	1	0	3	0	0	2	1	5	.
19	1978	E	.	3	3	4	.	5	4	5	5	1	1	2	2	.	2	2	2	2	1	2	.	2	2	4	3	12	0	0	0	6	3	5	5
20	1979	C	5	3	3	5	4	3	.	4	3	1	2	.	2	.	1	2	2	2	2	1	2	.	1	2	.	1	9	0	0	0	2	1	4	4
21	1979	D	3	4	5	5	3	2	4	1	.	1	1	2	2	.	1	2	2	2	2	1	1	1	1	.	2	0	0	15	0	5	1	5	1
22	1980	A	1	4	5	0	3	2	6	1	5	1	2	.	2	.	1	2	2	2	2	1	2	1	1	4	1	3	0	11	2	8	5	15	3
23	1980	B	2	.	1	4	3	5	7	1	4	1	2	.	2	.	.	.	.	.	.	2	.	1	1	5	3	0	0	0	16	3	0	.	1
24	1980	C	4	5	2	3	1	0	6	2	5	1	1	2	2	.	1	2	2	2	2	1	2	1	1	5	1	11	0	5	0	7	5	4	4
25	1980	D	5	5	1	5	3	2	3	.	5	1	1	2	2	.	1	2	2	2	2	1	1	1	1	5	1	3	0	6	0	6	3	3	3
26	1980	F	5	4	1	5	3	2	.	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	4	0	0	0	5	2	5	1
27	1980	G	3	5	1	2	4	.	6	2	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	3	0	8	5	6	1	5	4
28	1981	C	4	3	4	4	5	2	6	2	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	13	3	0	0	8	4	2	3
29	1981	D	5	1	2	4	3	.	7	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	.	12	0	2	0	7	3	3	3
30	1982	B	5	0	1	2	4	3	5	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	2	1	4	0	14	0		1	5	3
31	1982	C	4	4	4	5	4	3	6	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	2	4	1	7	0	6	0	5	3	4
32	1982	D	4	1	3	5	2	0	.	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	11	1	2	0	7	2	1	.
33	1982	E	2	4	3	5	5	.	6	7	4	1	1	2	2	.	1	2	2	2	2	1	1	1	1	5	1	4	8	2	0		3	3	3
34	1982	G	5	3	4	5	5	3	7	1	5	2	1	3	.	.	2	2	2	2	2	1	2	1	.	4	2	0	0	0		2	0	3	2
35	1983	B	4	4	5	5	3	2	6	1	4	2	2	.	2	.	1	2	2	2	2	1	1	1	1	3	1	2	0	11	0	3	3	1	2
36	1983	C	2	1	3	5	4	0	3	1	5	1	1	1	2	.	1	2	2	2	2	1	2	1	1	4	3	0	0	0	13	5	0	.	3
37	1983	D	2	1	5	3	4	0	.	.	3	.	.	.	3	.	2	2	2	2	2	1	1	1	2	.	3	.	.	.			3	4	.
38	1983	G	4	3	2	5	1	.	1	.	5	1	2	.	2	.	1	2	2	2	2	1	2	1	1	5	1	13	0	0	0	4	0	.	4
39	1984	A	0	1	3	4	2	5	4	.	5	1	1	3	2	.	1	2	2	2	1	1	2	1	1	4	1	5	0	0	7	3	1	5	3
40	1984	B	3	1	2	5	4	.	4	5	4	1	2	.	2	.	1	2	2	2	2	1	1	2	1	5	1	12	0	0	0	3	0	.	3
41	1984	C	.	.	.	.	.	4	.	1	4	3	2	.	3	.	1	2	2	2	2	1	2	1	1	3	1	4	0	0	1	3	2	5	2
42	1984	D	3	0	2	5	1	4	4	1	4	1	2	.	2	.	1	2	2	2	2	1	2	1	1	5	1	4	0	7	0	6	2	3	3
43	1984	E	5	2	.	4	3	1	1	1	3	1	2	.	2	.	1	2	2	2	2	1	2	1	1	4	1	6	0	0	6	4	5	2	1
44	1985	A	4	1	3	5	.	2	3	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	3	0	8	0	8	5	3	3
45	1985	B	0	3	4	1	2	5	4	.	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	4	0	0	3		2	3	2
46	1985	C	.	.	.	.	.	.	6	4	5	1	2	.	2	.	1	2	2	2	2	1	1	2	1	4	1	11	0	0	0	3	0	.	5
47	1985	E	5	5	4	5	4	5	4	1	5	3	1	3	2	.	1	2	2	2	2	1	1	1	1	4	1	3	0	8	0	3	3	1	3
48	1986	A	2	0	4	5	1	3	71	1	5	1	1	1	2	.	1	2	2	2	2	1	1	2	1	5	1	6	0	0	0	7	1	5	3
49	1986	B	3	2	4	5	5	2	3	.	5	1	2	.	2	.	1	2	2	2	2	1	1	2	1	5	1	5	0	0	5	6	2	1	.

OBS	R2CODE1	R2CODE2	ADVFIN	AUDIT	COST	INTFIN	TAX	MIS	MCLASS	LCLASS	PREP	HOSECAR	MASTER	MWHERE	PHD	HDWHERE	CPA	CMA	CIA	CFA	THRCERT	INTERN	UMINTRN	EMPLOYED	ACCTPOS	APPYJOB	IRSTJOB	YRSLCPA	YRSSCPA	YRSINDU	YRSOTH	UMPROMO	NUMECH	WHYECHG	TRAVEL
50	1986	C	2	4	0	1	5	3	3	1	3	1	2	.	2	.	.	.	.	.	.	2	.	1	1	5	1	10	0	0	0	2	0	.	2
51	1986	D	4	4	2	4	2	2	5	3	4	4	2	.	2	.	1	2	2	2	2	1	2	1	1	4	1	10	0	0	0	3	0	.	2
52	1986	E	5	3	1	4	0	.	6	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	5	0	0	4	7	3	1	2
53	1986	G	3	2	5	4	1	.	4	.	5	4	2	.	2	.	.	.	.	.	.	1	1	2	2	5	1	0	0	0	6	0	4	1	4	4
54	1987	A	.	.	.	.	.	.	.	.	.	.	2	.	2	.	.	.	.	.	.	1	1	1	2	4	2	0	0	0	9	0	5	3	1	4
55	1987	F	4	3	2	5	1	.	7	5	4	1	2	.	2	.	1	2	2	2	2	1	3	1	1	4	3	4	0	5	0	5	4	3	4
56	1988	A	5	4	3	2	1	0	3	.	2	3	2	.	3	.	2	2	2	2	2	1	3	1	2	3	1	3	.	.	4	0	0	.	2
57	1988	B	4	0	3	5	2	1	5	1	5	2	1	2	2	.	1	2	2	2	2	1	3	1	1	4	1	6	0	0	0	2	0	.	2
58	1988	C	4	3	1	5	2	0	26	4	5	1	2	.	2	.	1	2	2	2	2	1	1	1	2	5	1	4	0	0	0	8	0	2	3	5
59	1988	D	2	1	3	5	4	0	6	6	.	1	2	.	2	.	1	2	2	2	2	2	.	1	2	4	3	0	0	0	1	0	4	1	3	4
60	1988	F	4	3	5	5	5	3	61	.	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	7	0	1	2	3	0	4	1	3
61	1989	B	2	3	3	1	4	4	6	.	5	4	2	.	2	.	1	2	2	2	2	1	3	1	1	.	3	4	0	0	1	4	5	2	1	3
62	1989	C	1	4	1	5	3	2	6	5	4	1	2	.	2	.	1	2	2	2	2	1	2	1	1	4	1	3	0	2	0	4	1	4	3	2
63	1989	D	4	3	2	5	1	1	6	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	4	0	0	0	5	0	2	3	3
64	1989	E	2	3	4	5	4	1	6	1	4	1	2	.	3	.	1	2	2	2	2	1	2	1	1	5	1	2	0	0	0	3	3	3	3	2
65	1990	C	4	1	2	5	3	0	427	6	5	1	2	.	2	.	1	2	2	1	2	1	2	1	1	2	1	5	0	1	0	3	1	0	5	2
66	1990	D	5	3	4	2	1	.	6	1	.	1	1	3	2	.	2	2	2	2	2	1	2	.	1	4	3	1	0	0	0	6	3	4	0	4
67	1990	F	3	1	2	5	4	2	.	.	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	2	0	0	0	4	2	5	3	4
68	1990	H	3	1	0	5	4	2	3	.	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	0	5	0	0	4	2	5	2
69	1991	B	3	2	4	5	4	1	6	15	5	1	1	1	3	.	2	2	2	2	2	1	2	1	1	5	3	0	0	0	2	1	0	5	1
70	1991	C	4	4	4	5	4	3	63	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	5	0	0	0	2	1	0	4	4
71	1991	D	3	1	2	4	5	1	36	1	4	1	2	.	2	.	2	2	2	2	2	1	1	1	1	4	1	2	0	0	0	5	2	0	0	2
72	1991	F	1	5	3	2	4	.	6	7	5	1	1	3	2	.	1	2	2	2	2	1	1	1	1	2	1	0	0	0	0	1	0	.	2	2
73	1991	G	3	4	0	5	2	1	6	3	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	5	0	0	0	4	0	.	2	2
74	1992	A	4	4	3	4	3	2	6	.	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	2	0	0	0	1	2	0	5	4
75	1992	C	5	3	5	5	2	1	5	6	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	5	1	4	0	0	0	0	2	0	.	2
76	1992	D	4	.	3	5	1	2	5	1	5	4	2	.	2	.	1	2	2	2	2	1	1	1	1	3	1	1	0	0	0	0	0	1	2	2
77	1992	F	4	3	4	4	4	2	.	.	4	1	2	.	2	.	1	2	2	2	2	1	2	1	1	4	1	2	0	0	1	0	0	1	5	4
78	1993	A	3	2	1	4	5	0	6	4	3	2	2	.	2	.	1	2	2	2	2	2	.	1	1	4	1	0	0	3	0	0	2	0	4	2
79	1993	B	4	2	4	5	1	3	3	1	5	1	2	.	2	.	1	2	1	2	2	1	3	1	2	5	1	0	0	3	0	1	3	0	.	5
80	1993	C	.	3	2	.	4	1	6	1	5	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	3	0	0	0	0	1	0	.	5
81	1993	D	2	5	3	.	4	1	1	1	2	1	2	.	2	.	2	2	2	2	2	1	1	1	2	5	1	3	0	0	0	0	2	1	5	2
82	1993	E	3	0	1	5	4	2	6	4	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	1	0	0	0	1	1	1	5	4
83	1993	G	4	3	2	5	1	0	35	1	4	1	2	.	2	.	1	2	2	2	2	1	1	1	1	4	1	3	0	0	0	3	0	0	.	3
84	1994	A	5	1	1	5	4	1	1	4	5	2	2	.	2	.	2	2	2	2	2	1	.	1	2	5	1	0	0	0	0	2	2	0	0	4
85	1994	B	4	0	3	5	2	1	6	6	5	1	2	.	2	.	1	2	2	2	2	1	2	1	1	4	1	2	0	0	0	2	2	0	.	3
86	1994	D	5	1	3	5	0	4	2	76	1	5	1	2	.	2	.	2	2	2	2	2	1	1	1	1	-1	2	0	0	1	0	2	0	1	5
87	1995	A	4	2	3	3	0	1	4	361	6	5	1	2	.	3	.	2	2	2	2	2	1	1	1	2	1	2	0	0	0	0	1	0	0	.
88	1995	D	1	4	2	4	4	5	6	4	4	1	2	.	2	.	1	2	2	2	2	2	1	1	1	4	1	1	0	0	0	0	1	0	.	3
89	1993	H	0	4	3	4	1	2	6	1	4	1	2	.	2	.	1	2	2	2	2	1	2	1	1	5	1	3	0	0	0	0	3	0	.	3
90	1994	C	5	3	1	4	2	0	1	1	4	1	2	.	2	.	2	2	2	2	2	2	1	1	1	3	1	2	0	0	0	0	2	0	.	2

1	1973	B	2	2	6	6	5	5	1	1	1	3	3	5	2
2	1973	C	1	.	3	6	4	1245	1	4	1	2	0	5	2
3	1973	D	0	.	3	6	4	14	.	.	1	2	3	5	1
4	1973	E	1	2	3	6	3	4	2	.	2	1	0	5	2
5	1973	F	0	.	1	6	4	5	1	1	1	2	3	5	2
6	1974	A	0	.	1	6	4	4	2	.	2	2	1	5	1
7	1974	B	6	35	1	6	4	3	1	2	1	2	3	5	2
8	1976	A	4	3	1	6	4	4	1	.	1	2	2	5	1
9	1976	C	2	2	1	6	3	4	1	1	1	2	2	5	2
10	1976	E	0	.	1	5	5	5	1	2	1	2	2	5	1
11	1976	F	3	2	4	3	3	2	2	.	2	1	0	5	1
12	1976	G	2	4	1	4	3	5	2	.	2	2	2	5	1
13	1977	D	0	.	1	6	5	5	1	2	1	1	0	5	1
14	1977	E	0	.	1	5	5	5	1	1	1	2	2	5	2
15	1977	G	1	4	1	3	3	4	2	.	2	2	2	5	2
16	1978	A	5	1	4	6	4	1	1	3	1	2	2	5	1
17	1978	C	3	2	1	4	4	2	1	1	1	2	1	5	2
18	1978	D	1	5	1	.	5	6	2	.	2	2	4	5	1
19	1978	E	1	5	1	5	4	4	1	1	1	2	4	5	2
20	1979	C	2	4	1	.	5	5	2	.	2	2	2	5	1
21	1979	D	2	1	4	4	4	4	2	.	1	2	0	5	2
22	1980	A	0	.	1	5	3	5	1	3	2	2	4	5	2
23	1980	B	0	.	1	3	5	5	2	.	2	2	0	5	1
24	1980	C	3	4	1	5	5	5	1	2	2	2	0	5	2
25	1980	D	2	3	3	5	3	4	2	.	2	2	0	5	2
26	1980	F	0	.	1	5	4	5	1	3	1	2	2	5	2
27	1980	G	0	.	1	5	5	4	2	.	2	2	3	5	1
28	1981	C	0	.	1	6	5	5	1	3	1	2	1	5	1
29	1981	D	4	3	2	6	4	4	2	.	2	1	0	5	2
30	1982	B	2	2	14	6	3	1245	2	.	1	2	2	5	1
31	1982	C	4	3	4	6	5	2	2	.	1	2	1	5	1
32	1982	D	2	2	6	6	5	5	1	3	1	1	0	5	2
33	1982	E	0	.	1	.	5	4	1	3	1	2	0	4	2
34	1982	G	2	1	1	3	4	5	2	.	2	3	0	5	2
35	1983	B	1	2	4	3	3	5	1	1	1	2	4	5	1
36	1983	C	1	1	1	5	4	5	2	.	1	2	2	5	2
37	1983	D	.	2	4	4	4	12345	.	.	1	2	2	5	1
38	1983	G	0	.	4	6	5	5	1	3	2	2	3	5	1
39	1984	A	1	5	4	4	4	4	1	1	2	2	2	5	2
40	1984	B	2	3	1	5	5	4	1	2	2	1	0	5	2
41	1984	C	2	2	1	.	4	5	2	.	1	2	2	5	2
42	1984	D	0	.	4	5	4	4	1	3	2	2	2	5	1
43	1984	E	0	.	1	5	3	4	1	2	1	2	3	5	2
44	1985	A	2	1	4	5	4	2	2	.	1	2	1	5	2
45	1985	B	2	3	4	4	4	1	1	2	2	2	1	5	2
46	1985	C	0	.	1	4	5	1	2	.	2	2	2	5	2
47	1985	E	0	.	1	3	3	2	1	3	2	2	2	5	1
48	1986	A	1	2	3	4	4	4	1	2	2	1	0	5	1
49	1986	B	0	.	1	6	4	4	1	1	1	2	0	5	2
50	1986	C	0	.	1	3	5	4	2	.	2	2	2	5	1
51	1986	D	0	.	1	4	5	5	1	2	2	2	2	5	2
52	1986	E	0	.	4	4	4	1	1	1	1	2	1	5	2
53	1986	G	2	5	1	1	5	4	2	.	2	2	3	5	2
54	1987	A	1	2	1	6	3	5	2	.	1	1	0	5	2
55	1987	F	1	3	2	4	4	5	1	2	1	1	0	5	2
56	1988	A	0	.	1	4	4	5	2	.	2	2	1	5	2

57	1988	B	2	5	3	4	4	2	2	.	1	2	3	5	1
58	1988	C	0	.	1	4	5	4	2	.	1	2	0	5	2
59	1988	D	1	2	1	5	4	5	2	.	1	1	0	5	2
60	1988	F	0	.	1	5	4	5	1	2	2	2	0	5	2
61	1989	B	3	1	1	4	4	4	1	2	2	2	1	5	2
62	1989	C	3	4	1	3	4	5	1	1	1	2	0	5	1
63	1989	D	1	2	1	5	4	4	1	1	1	2	2	5	2
64	1989	E	2	2	1	4	4	5	1	2	1	2	0	5	2
65	1990	C	2	2	1	3	4	5	1	1	1	2	0	5	2
66	1990	D	3	1	6	3	4	5	2	.	1	2	1	5	2
67	1990	F	0	.	1	4	4	4	2	.	1	2	0	5	2
68	1990	H	0	.	.	2	4	4	1	2	2	2	2	5	2
69	1991	B	1	5	1	3	4	12345	2	.	2	2	0	5	2
70	1991	C	2	2	1	3	5	1	1	1	1	1	0	5	1
71	1991	D	0	.	1	3	4	.	1	3	1	2	.	5	2
72	1991	F	1	1	1	4	4	5	1	2	2	1	0	5	2
73	1991	G	0	.	1	3	4	5	2	.	1	2	0	5	2
74	1992	A	0	.	1	3	4	5	2	.	2	2	4	5	1
75	1992	C	1	2	4	4	5	4	1	3	1	2	0	5	1
76	1992	D	1	4	1	4	3	4	2	.	2	2	0	5	2
77	1992	F	0	.	.	.	4	24	1	.	2	1	0	.	2
78	1993	A	2	2	1	3	3	4	2	.	2	1	0	5	2
79	1993	B	0	.	3	3	5	41	2	.	1	1	0	5	1
80	1993	C	1	2	1	3	4	2	1	2	2	2	0	5	1
81	1993	D	0	.	1	3	4	5	2	.	2	2	0	5	2
82	1993	E	1	5	2	5	3	1	1	1	1	2	0	5	2
83	1993	G	0	.	2	3	4	5	1	2	1	2	0	5	2
84	1994	A	1	3	1	4	5	4	2	.	2	1	0	2	2
85	1994	B	0	.	1	2	4	5	1	2	1	1	0	5	2
86	1994	D	0	.	1	3	5	2	1	2	2	2	0	5	2
87	1995	A	1	5	6	1	5	2	1	1	1	2	0	5	1
88	1995	D	0	.	1	2	4	2	2	.	2	1	0	5	2
89	1993	H	0	.	1	2	3	5	1	3	1	2	1	5	2
90	1994	C	0	.	2	2	4	4	2	.	1	2	0	5	2

APPENDIX D

TABLE OF PROGRAM BY BAP

PROGRAM BAP

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	86 59.883 53.09 96.63 78.90	3 29.117 1.85 3.37 5.66	89 54.94
REG	23 49.117 14.20 31.51 21.10	50 23.883 30.86 68.49 94.34	73 45.06
Total	109 67.28	53 32.72	162 100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF PROGRAM BY BAP

Statistic	DF	Value	Prob
Chi-Square	1	77.266	0.000
Likelihood Ratio Chi-Square	1	87.607	0.000
Continuity Adj. Chi-Square	1	74.335	0.000
Mantel-Haenszel Chi-Square	1	76.789	0.000
Fisher's Exact Test (Left)			1.000
(Right)			3.29E-20
(2-Tail)			3.29E-20
Phi Coefficient		0.691	
Contingency Coefficient		0.568	
Cramer's V		0.691	

Effective Sample Size = 162
Frequency Missing = 1

TABLE OF PROGRAM BY BAPOFF

PROGRAM BAPOFF

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	64 51.813 59.81 76.19 96.97	20 32.187 18.69 23.81 48.78	84 78.50
REG	2 14.187 1.87 8.70 3.03	21 8.8131 19.63 91.30 51.22	23 21.50
Total	66 61.68	41 38.32	107 100.00

Frequency Missing = 56

STATISTICS FOR TABLE OF PROGRAM BY BAPOFF

Statistic	DF	Value	Prob
Chi-Square	1	34.802	0.000
Likelihood Ratio Chi-Square	1	36.637	0.000
Continuity Adj. Chi-Square	1	32.005	0.000
Mantel-Haenszel Chi-Square	1	34.477	0.000
Fisher's Exact Test (Left)			1.000
(Right)			4.15E-09
(2-Tail)			4.15E-09
Phi Coefficient		0.570	
Contingency Coefficient		0.495	
Cramer's V		0.570	

Effective Sample Size = 107
Frequency Missing = 56
WARNING: 34% of the data are missing.

TABLE OF PROGRAM BY AA

PROGRAM	AA		
Frequency Expected Percent Row Pct Col Pct	1	2	Total
HON	11 15.313 11.46 22.45 36.67	38 33.688 39.58 77.55 57.58	49 51.04
REG	19 14.688 19.79 40.43 63.33	28 32.313 29.17 59.57 42.42	47 48.96
Total	30 31.25	66 68.75	96 100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF PROGRAM BY AA

Statistic	DF	Value	Prob
Chi-Square	1	3.608	0.057
Likelihood Ratio Chi-Square	1	3.639	0.056
Continuity Adj. Chi-Square	1	2.820	0.093
Mantel-Haenszel Chi-Square	1	3.571	0.059
Fisher's Exact Test (Left)			0.046
(Right)			0.983
(2-Tail)			0.078
Phi Coefficient		-0.194	
Contingency Coefficient		0.190	
Cramer's V		-0.194	

Effective Sample Size = 96
Frequency Missing = 1

TABLE OF PROGRAM BY AAOFF

PROGRAM	AAOFF		
Frequency Expected Percent Row Pct Col Pct	1	2	Total
HON	4 2.0588 11.76 28.57 80.00	10 11.941 29.41 71.43 34.48	14 41.18
REG	1 2.9412 2.94 5.00 20.00	19 17.059 55.88 95.00 65.52	20 58.82
Total	5 14.71	29 85.29	34 100.00

Frequency Missing = 63

STATISTICS FOR TABLE OF PROGRAM BY AAOFF

Statistic	DF	Value	Prob
Chi-Square	1	3.648	0.056
Likelihood Ratio Chi-Square	1	3.703	0.054
Continuity Adj. Chi-Square	1	2.011	0.156
Mantel-Haenszel Chi-Square	1	3.541	0.060
Fisher's Exact Test (Left)			0.993
(Right)			0.079
(2-Tail)			0.135
Phi Coefficient		0.328	
Contingency Coefficient		0.311	
Cramer's V		0.328	

Effective Sample Size = 34
Frequency Missing = 63
WARNING: 65% of the data are missing.
WARNING: 50% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY BCORG

PROGRAM BCORG

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	37 28.226 23.27 42.05 72.55	51 59.774 32.08 57.95 47.22	88 55.35
REG	14 22.774 8.81 19.72 27.45	57 48.226 35.85 80.28 52.78	71 44.65
Total	51 32.08	108 67.92	159 100.00

Frequency Missing = 4

STATISTICS FOR TABLE OF PROGRAM BY BCORG

Statistic	DF	Value	Prob
Chi-Square	1	8.991	0.003
Likelihood Ratio Chi-Square	1	9.269	0.002
Continuity Adj. Chi-Square	1	7.995	0.005
Mantel-Haenszel Chi-Square	1	8.935	0.003
Fisher's Exact Test (Left)			0.999
(Right)			2.11E-03
(2-Tail)			3.52E-03
Phi Coefficient		0.238	
Contingency Coefficient		0.231	
Cramer's V		0.238	

Effective Sample Size = 159
Frequency Missing = 4

TABLE OF GENDER BY OFFBCORG

GENDER OFFBCORG

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
1	5 7.8491 9.43 19.23 31.25	21 18.151 39.62 80.77 56.76	26 49.06
2	11 8.1509 20.75 40.74 68.75	16 18.849 30.19 59.26 43.24	27 50.94
Total	16 30.19	37 69.81	53 100.00

Frequency Missing = 110

STATISTICS FOR TABLE OF GENDER BY OFFBCORG

Statistic	DF	Value	Prob
Chi-Square	1	2.908	0.088
Likelihood Ratio Chi-Square	1	2.965	0.085
Continuity Adj. Chi-Square	1	1.977	0.160
Mantel-Haenszel Chi-Square	1	2.853	0.091
Fisher's Exact Test (Left)			0.079
(Right)			0.979
(2-Tail)			0.135
Phi Coefficient		-0.234	
Contingency Coefficient		0.228	
Cramer's V		-0.234	

Effective Sample Size = 53
Frequency Missing = 110
WARNING: 67% of the data are missing.

TABLE OF PROGRAM BY NONBCORG

PROGRAM NONBCORG

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	50 42.087 31.06 56.82 64.94	38 45.913 23.60 43.18 45.24	88 54.66
REG	27 34.913 16.77 36.99 35.06	46 38.087 28.57 63.01 54.76	73 45.34
Total	77 47.83	84 52.17	161 100.00

Frequency Missing = 2

STATISTICS FOR TABLE OF PROGRAM BY NONBCORG

Statistic	DF	Value	Prob
Chi-Square	1	6.289	0.012
Likelihood Ratio Chi-Square	1	6.340	0.012
Continuity Adj. Chi-Square	1	5.519	0.019
Mantel-Haenszel Chi-Square	1	6.250	0.012
Fisher's Exact Test (Left)			0.996
(Right)			9.23E-03
(2-Tail)			0.017
Phi Coefficient		0.198	
Contingency Coefficient		0.194	
Cramer's V		0.198	

Effective Sample Size = 161
Frequency Missing = 2

TABLE OF PROGRAM BY OFFNONBC

PROGRAM OFFNONBC

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	30 26.111 41.67 63.83 75.00	17 20.889 23.61 36.17 53.13	47 65.28
REG	10 13.889 13.89 40.00 25.00	15 11.111 20.83 60.00 46.88	25 34.72
Total	40 55.56	32 44.44	72 100.00

Frequency Missing = 91

STATISTICS FOR TABLE OF PROGRAM BY OFFNONBC

Statistic	DF	Value	Prob
Chi-Square	1	3.753	0.053
Likelihood Ratio Chi-Square	1	3.759	0.053
Continuity Adj. Chi-Square	1	2.850	0.091
Mantel-Haenszel Chi-Square	1	3.701	0.054
Fisher's Exact Test (Left)			0.986
(Right)			0.046
(2-Tail)			0.081
Phi Coefficient		0.228	
Contingency Coefficient		0.223	
Cramer's V		0.228	

Effective Sample Size = 72
Frequency Missing = 91
WARNING: 56% of the data are missing.

TABLE OF PROGRAM BY PROFDEV

PROGRAM PROFDEV

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	7 20.04 4.64 7.87 20.59	3 7.0728 1.99 3.37 25.00	27 22.397 17.88 30.34 71.05	38 30.06 25.17 42.70 74.51	14 9.4305 9.27 15.73 87.50	89 58.94
REG	27 13.96 17.88 43.55 79.41	9 4.9272 5.96 14.52 75.00	11 15.603 7.28 17.74 28.95	13 20.94 8.61 20.97 25.49	2 6.5695 1.32 3.23 12.50	62 41.06
Total	34 22.52	12 7.95	38 25.17	51 33.77	16 10.60	151 100.00

Frequency Missing = 12

STATISTICS FOR TABLE OF PROGRAM BY PROFDEV

Statistic	DF	Value	Prob
Chi-Square	4	39.181	0.000
Likelihood Ratio Chi-Square	4	40.721	0.000
Mantel-Haenszel Chi-Square	1	34.826	0.000
Phi Coefficient		0.509	
Contingency Coefficient		0.454	
Cramer's V		0.509	

Effective Sample Size = 151
Frequency Missing = 12

TABLE OF PROGRAM BY TJBCLASS

PROGRAM TJBCLASS

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	89 57.17 55.97 98.89 88.12	1 32.83 0.63 1.11 1.72	90 56.60
REG	12 43.83 7.55 17.39 11.88	57 25.17 35.85 82.61 98.28	69 43.40
Total	101 63.52	58 36.48	159 100.00

Frequency Missing = 4

STATISTICS FOR TABLE OF PROGRAM BY TJBCLASS

Statistic	DF	Value	Prob
Chi-Square	1	111.951	0.000
Likelihood Ratio Chi-Square	1	133.896	0.000
Continuity Adj. Chi-Square	1	108.462	0.000
Mantel-Haenszel Chi-Square	1	111.247	0.000
Fisher's Exact Test (Left)			1.000
(Right)			5.98E-30
(2-Tail)			5.98E-30
Phi Coefficient		0.839	
Contingency Coefficient		0.643	
Cramer's V		0.839	

Effective Sample Size = 159
Frequency Missing = 4

TABLE OF PROGRAM BY RELACCT

PROGRAM RELACCT

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	1 13.804 0.61 1.11 4.00	4 12.147 2.45 4.44 18.18	11 16.564 6.75 12.22 36.67	39 24.847 23.93 43.33 86.67	35 22.638 21.47 38.89 85.37	90 55.21
REG	24 11.196 14.72 32.88 96.00	18 9.8528 11.04 24.66 81.82	19 13.436 11.66 26.03 63.33	6 20.153 3.68 8.22 13.33	6 18.362 3.68 8.22 14.63	73 44.79
Total	25 15.34	22 13.50	30 18.40	45 27.61	41 25.15	163 100.00

STATISTICS FOR TABLE OF PROGRAM BY RELACCT

Statistic	DF	Value	Prob
Chi-Square	4	75.968	0.000
Likelihood Ratio Chi-Square	4	86.023	0.000
Mantel-Haenszel Chi-Square	1	67.861	0.000
Phi Coefficient		0.683	
Contingency Coefficient		0.564	
Cramer's V		0.683	

Sample Size = 163

TABLE OF GENDER BY RELACCT

GENDER RELACCT

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
1	17 14.877 10.43 17.53 68.00	15 13.092 9.20 15.46 68.18	18 17.853 11.04 18.56 60.00	19 26.779 11.66 19.59 42.22	28 24.399 17.18 28.87 68.29	97 59.51
2	8 10.123 4.91 12.12 32.00	7 8.908 4.29 10.61 31.82	12 12.147 7.36 18.18 40.00	26 18.221 15.95 39.39 57.78	13 16.601 7.98 19.70 31.71	66 40.49
Total	25 15.34	22 13.50	30 18.40	45 27.61	41 25.15	163 100.00

STATISTICS FOR TABLE OF GENDER BY RELACCT

Statistic	DF	Value	Prob
Chi-Square	4	8.331	0.080
Likelihood Ratio Chi-Square	4	8.278	0.082
Mantel-Haenszel Chi-Square	1	0.598	0.439
Phi Coefficient		0.226	
Contingency Coefficient		0.221	
Cramer's V		0.226	

Sample Size = 163

TABLE OF PROGRAM BY IMPACCT

PROGRAM IMPACCT

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	1	6	15	33	35	90
	20.556	13.889	13.889	21.111	20.556	
	0.62	3.70	9.26	20.37	21.60	55.56
	1.11	6.67	16.67	36.67	38.89	
	2.70	24.00	60.00	86.84	94.59	
REG	36	19	10	5	2	72
	16.444	11.111	11.111	16.889	16.444	
	22.22	11.73	6.17	3.09	1.23	44.44
	50.00	26.39	13.89	6.94	2.78	
	97.30	76.00	40.00	13.16	5.41	
Total	37	25	25	38	37	162
	22.84	15.43	15.43	23.46	22.84	100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF PROGRAM BY IMPACCT

Statistic	DF	Value	Prob
Chi-Square	4	90.044	0.000
Likelihood Ratio Chi-Square	4	107.023	0.000
Mantel-Haenszel Chi-Square	1	86.637	0.000
Phi Coefficient		0.746	
Contingency Coefficient		0.598	
Cramer's V		0.746	

Effective Sample Size = 162
Frequency Missing = 1

TABLE OF PROGRAM BY NAMEACCT

PROGRAM NAMEACCT

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	85	5	90
	64.601	25.399	
	52.15	3.07	55.21
	94.44	5.56	
	72.65	10.87	
REG	32	41	73
	52.399	20.601	
	19.63	25.15	44.79
	43.84	56.16	
	27.35	89.13	
Total	117	46	163
	71.78	28.22	100.00

STATISTICS FOR TABLE OF PROGRAM BY NAMEACCT

Statistic	DF	Value	Prob
Chi-Square	1	50.964	0.000
Likelihood Ratio Chi-Square	1	55.271	0.000
Continuity Adj. Chi-Square	1	48.496	0.000
Mantel-Haenszel Chi-Square	1	50.651	0.000
Fisher's Exact Test (Left)			1.000
(Right)			2.54E-13
(2-Tail)			3.38E-13
Phi Coefficient		0.559	
Contingency Coefficient		0.488	
Cramer's V		0.559	

Sample Size = 163

TABLE OF PROGRAM BY RELBC

PROGRAM RELBC

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	22 34.233 13.50 24.44 35.48	39 32.577 23.93 43.33 66.10	18 14.908 11.04 20.00 66.67	10 7.1779 6.13 11.11 76.92	1 1.1043 0.61 1.11 50.00	90 55.21
REG	40 27.767 24.54 54.79 64.52	20 26.423 12.27 27.40 33.90	9 12.092 5.52 12.33 33.33	3 5.8221 1.84 4.11 23.08	1 0.8957 0.61 1.37 50.00	73 44.79
Total	62 38.04	59 36.20	27 16.56	13 7.98	2 1.23	163 100.00

STATISTICS FOR TABLE OF PROGRAM BY RELBC

Statistic	DF	Value	Prob
Chi-Square	4	16.520	0.002
Likelihood Ratio Chi-Square	4	16.789	0.002
Mantel-Haenszel Chi-Square	1	10.790	0.001
Phi Coefficient		0.318	
Contingency Coefficient		0.303	
Cramer's V		0.318	

Sample Size = 163

---------- GENDER=2 ----------

TABLE OF PROGRAM BY RELBC

PROGRAM RELBC

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	Total
HON	11 15.152 16.67 27.50 44.00	20 15.152 30.30 50.00 80.00	6 6.0606 9.09 15.00 60.00	3 3.6364 4.55 7.50 50.00	40 60.61
REG	14 9.8485 21.21 53.85 56.00	5 9.8485 7.58 19.23 20.00	4 3.9394 6.06 15.38 40.00	3 2.3636 4.55 11.54 50.00	26 39.39
Total	25 37.88	25 37.88	10 15.15	6 9.09	66 100.00

STATISTICS FOR TABLE OF PROGRAM BY RELBC

Statistic	DF	Value	Prob
Chi-Square	3	7.110	0.068
Likelihood Ratio Chi-Square	3	7.408	0.060
Mantel-Haenszel Chi-Square	1	0.557	0.456
Phi Coefficient		0.328	
Contingency Coefficient		0.312	
Cramer's V		0.328	

Sample Size = 66
WARNING: 38% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY IMPBC

PROGRAM IMPBC

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	18	47	17	8	0	90
	32.778	37.778	12.778	6.1111	0.5556	
	11.11	29.01	10.49	4.94	0.00	55.56
	20.00	52.22	18.89	8.89	0.00	
	30.51	69.12	73.91	72.73	0.00	
REG	41	21	6	3	1	72
	26.222	30.222	10.222	4.8889	0.4444	
	25.31	12.96	3.70	1.85	0.62	44.44
	56.94	29.17	8.33	4.17	1.39	
	69.49	30.88	26.09	27.27	100.00	
Total	59	68	23	11	1	162
	36.42	41.98	14.20	6.79	0.62	100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF PROGRAM BY IMPBC

Statistic	DF	Value	Prob
Chi-Square	4	25.759	0.000
Likelihood Ratio Chi-Square	4	26.630	0.000
Mantel-Haenszel Chi-Square	1	13.362	0.000
Phi Coefficient		0.399	
Contingency Coefficient		0.370	
Cramer's V		0.399	

Effective Sample Size = 162
Frequency Missing = 1
WARNING: 30% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF GENDER BY WHATMAJR

GENDER WHATMAJR

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	Total
1	0	4	7	11
	1.1579	5.2105	4.6316	
	0.00	21.05	36.84	57.89
	0.00	36.36	63.64	
	0.00	44.44	87.50	
2	2	5	1	8
	0.8421	3.7895	3.3684	
	10.53	26.32	5.26	42.11
	25.00	62.50	12.50	
	100.00	55.56	12.50	
Total	2	9	8	19
	10.53	47.37	42.11	100.00

Frequency Missing = 144

STATISTICS FOR TABLE OF GENDER BY WHATMAJR

Statistic	DF	Value	Prob
Chi-Square	2	6.294	0.043
Likelihood Ratio Chi-Square	2	7.470	0.024
Mantel-Haenszel Chi-Square	1	5.962	0.015
Phi Coefficient		0.576	
Contingency Coefficient		0.499	
Cramer's V		0.576	

Effective Sample Size = 19
Frequency Missing = 144
WARNING: 88% of the data are missing.
WARNING: 83% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY HONACCT

PROGRAM	HONACCT		
Frequency Expected Percent Row Pct Col Pct	1	2	Total
HON	89 53.558 54.60 98.89 91.75	1 36.442 0.61 1.11 1.52	90 55.21
REG	8 43.442 4.91 10.96 8.25	65 29.558 39.88 89.04 98.48	73 44.79
Total	97 59.51	66 40.49	163 100.00

STATISTICS FOR TABLE OF PROGRAM BY HONACCT

Statistic	DF	Value	Prob
Chi-Square	1	129.334	0.000
Likelihood Ratio Chi-Square	1	158.580	0.000
Continuity Adj. Chi-Square	1	125.710	0.000
Mantel-Haenszel Chi-Square	1	128.540	0.000
Fisher's Exact Test (Left)			1.000
(Right)			3.16E-35
(2-Tail)			3.16E-35
Phi Coefficient		0.891	
Contingency Coefficient		0.665	
Cramer's V		0.891	

Sample Size = 163

TABLE OF PROGRAM BY HONBC

PROGRAM	HONBC		
Frequency Expected Percent Row Pct Col Pct	1	2	Total
HON	54 33.129 33.13 60.00 90.00	36 56.871 22.09 40.00 34.95	90 55.21
REG	6 26.871 3.68 8.22 10.00	67 46.129 41.10 91.78 65.05	73 44.79
Total	60 36.81	103 63.19	163 100.00

STATISTICS FOR TABLE OF PROGRAM BY HONBC

Statistic	DF	Value	Prob
Chi-Square	1	46.462	0.000
Likelihood Ratio Chi-Square	1	51.868	0.000
Continuity Adj. Chi-Square	1	44.263	0.000
Mantel-Haenszel Chi-Square	1	46.177	0.000
Fisher's Exact Test (Left)			1.000
(Right)			1.28E-12
(2-Tail)			1.50E-12
Phi Coefficient		0.534	
Contingency Coefficient		0.471	
Cramer's V		0.534	

Sample Size = 163

TABLE OF PROGRAM BY HONNONBC

PROGRAM HONNONBC

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	28	61	89
	18.679	70.321	
	17.28	37.65	54.94
	31.46	68.54	
	82.35	47.66	
REG	6	67	73
	15.321	57.679	
	3.70	41.36	45.06
	8.22	91.78	
	17.65	52.34	
Total	34	128	162
	20.99	79.01	100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF PROGRAM BY HONNONBC

Statistic	DF	Value	Prob
Chi-Square	1	13.064	0.000
Likelihood Ratio Chi-Square	1	14.145	0.000
Continuity Adj. Chi-Square	1	11.700	0.001
Mantel-Haenszel Chi-Square	1	12.983	0.000
Fisher's Exact Test (Left)			1.000
(Right)			2.04E-04
(2-Tail)			3.75E-04
Phi Coefficient		0.284	
Contingency Coefficient		0.273	
Cramer's V		0.284	

Effective Sample Size = 162
Frequency Missing = 1

TABLE OF PROGRAM BY EMCRED

PROGRAM EMCRED

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	44	45	89
	37.358	51.642	
	27.16	27.78	54.94
	49.44	50.56	
	64.71	47.87	
REG	24	49	73
	30.642	42.358	
	14.81	30.25	45.06
	32.88	67.12	
	35.29	52.13	
Total	68	94	162
	41.98	58.02	100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF PROGRAM BY EMCRED

Statistic	DF	Value	Prob
Chi-Square	1	4.516	0.034
Likelihood Ratio Chi-Square	1	4.558	0.033
Continuity Adj. Chi-Square	1	3.862	0.049
Mantel-Haenszel Chi-Square	1	4.488	0.034
Fisher's Exact Test (Left)			0.989
(Right)			0.024
(2-Tail)			0.038
Phi Coefficient		0.167	
Contingency Coefficient		0.165	
Cramer's V		0.167	

Effective Sample Size = 162
Frequency Missing = 1

TABLE OF GENDER BY EMCRED

GENDER EMCRED

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
1	31 40.296 19.14 32.29 45.59	65 55.704 40.12 67.71 69.15	96 59.26
2	37 27.704 22.84 56.06 54.41	29 38.296 17.90 43.94 30.85	66 40.74
Total	68 41.98	94 58.02	162 100.00

Frequency Missing = 1

STATISTICS FOR TABLE OF GENDER BY EMCRED

Statistic	DF	Value	Prob
Chi-Square	1	9.072	0.003
Likelihood Ratio Chi-Square	1	9.088	0.003
Continuity Adj. Chi-Square	1	8.123	0.004
Mantel-Haenszel Chi-Square	1	9.016	0.003
Fisher's Exact Test (Left)			2.18E-03
(Right)			0.999
(2-Tail)			3.48E-03
Phi Coefficient		-0.237	
Contingency Coefficient		0.230	
Cramer's V		-0.237	

Effective Sample Size = 162
Frequency Missing = 1

TABLE OF PROGRAM BY ORALWRIT

PROGRAM ORALWRIT

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	88 73.23 54.66 97.78 67.18	2 16.77 1.24 2.22 6.67	90 55.90
REG	43 57.77 26.71 60.56 32.82	28 13.23 17.39 39.44 93.33	71 44.10
Total	131 81.37	30 18.63	161 100.00

Frequency Missing = 2

STATISTICS FOR TABLE OF PROGRAM BY ORALWRIT

Statistic	DF	Value	Prob
Chi-Square	1	36.254	0.000
Likelihood Ratio Chi-Square	1	40.423	0.000
Continuity Adj. Chi-Square	1	33.841	0.000
Mantel-Haenszel Chi-Square	1	36.029	0.000
Fisher's Exact Test (Left)			1.000
(Right)			5.66E-10
(2-Tail)			5.66E-10
Phi Coefficient		0.475	
Contingency Coefficient		0.429	
Cramer's V		0.475	

Effective Sample Size = 161
Frequency Missing = 2

TABLE OF PROGRAM BY CHOSECAR

PROGRAM CHOSECAR

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	Total
HON	64 54.286 41.56 72.73 67.37	11 12.571 7.14 12.50 50.00	7 16 4.55 7.95 25.00	6 5.1429 3.90 6.82 66.67	88 57.14
REG	31 40.714 20.13 46.97 32.63	11 9.4286 7.14 16.67 50.00	21 12 13.64 31.82 75.00	3 3.8571 1.95 4.55 33.33	66 42.86
Total	95 61.69	22 14.29	28 18.18	9 5.84	154 100.00

Frequency Missing = 9

STATISTICS FOR TABLE OF PROGRAM BY CHOSECAR

Statistic	DF	Value	Prob
Chi-Square	3	16.660	0.001
Likelihood Ratio Chi-Square	3	16.897	0.001
Mantel-Haenszel Chi-Square	1	8.175	0.004
Phi Coefficient		0.329	
Contingency Coefficient		0.312	
Cramer's V		0.329	

Effective Sample Size = 154
Frequency Missing = 9

GENDER=1

TABLE OF PROGRAM BY CHOSECAR

PROGRAM CHOSECAR

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	Total
HON	40 33.067 44.44 83.33 64.52	5 6.4 5.56 10.42 41.67	2 6.9333 2.22 4.17 15.38	1 1.6 1.11 2.08 33.33	48 53.33
REG	22 28.933 24.44 52.38 35.48	7 5.6 7.78 16.67 58.33	11 6.0667 12.22 26.19 84.62	2 1.4 2.22 4.76 66.67	42 46.67
Total	62 68.89	12 13.33	13 14.44	3 3.33	90 100.00

Frequency Missing = 7

STATISTICS FOR TABLE OF PROGRAM BY CHOSECAR

Statistic	DF	Value	Prob
Chi-Square	3	11.776	0.008
Likelihood Ratio Chi-Square	3	12.436	0.006
Mantel-Haenszel Chi-Square	1	10.208	0.001
Phi Coefficient		0.362	
Contingency Coefficient		0.340	
Cramer's V		0.362	

Effective Sample Size = 90
Frequency Missing = 7
WARNING: 25% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY PREP

PROGRAM PREP

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	0 1.1169 0.00 0.00 0.00	3 5.5844 1.95 3.49 30.00	7 12.844 4.55 8.14 30.43	32 32.948 20.78 37.21 54.24	44 33.506 28.57 51.16 73.33	86 55.84
REG	2 0.8831 1.30 2.94 100.00	7 4.4156 4.55 10.29 70.00	16 10.156 10.39 23.53 69.57	27 26.052 17.53 39.71 45.76	16 26.494 10.39 23.53 26.67	68 44.16
Total	2 1.30	10 6.49	23 14.94	59 38.31	60 38.96	154 100.00

Frequency Missing = 9

STATISTICS FOR TABLE OF PROGRAM BY PREP

Statistic	DF	Value	Prob
Chi-Square	4	18.765	0.001
Likelihood Ratio Chi-Square	4	19.939	0.001
Mantel-Haenszel Chi-Square	1	17.755	0.000
Phi Coefficient		0.349	
Contingency Coefficient		0.330	
Cramer's V		0.349	

Effective Sample Size = 154
Frequency Missing = 9
WARNING: 30% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

GENDER=1

TABLE OF PROGRAM BY PREP

PROGRAM PREP

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	0 0.5169 0.00 0.00 0.00	0 2.5843 0.00 0.00 0.00	4 8.7865 4.49 8.70 23.53	19 18.09 21.35 41.30 54.29	23 16.022 25.84 50.00 74.19	46 51.69
REG	1 0.4831 1.12 2.33 100.00	5 2.4157 5.62 11.63 100.00	13 8.2135 14.61 30.23 76.47	16 16.91 17.98 37.21 45.71	8 14.978 8.99 18.60 25.81	43 48.31
Total	1 1.12	5 5.62	17 19.10	35 39.33	31 34.83	89 100.00

Frequency Missing = 8

STATISTICS FOR TABLE OF PROGRAM BY PREP

Statistic	DF	Value	Prob
Chi-Square	4	18.199	0.001
Likelihood Ratio Chi-Square	4	21.063	0.000
Mantel-Haenszel Chi-Square	1	17.570	0.000
Phi Coefficient		0.452	
Contingency Coefficient		0.412	
Cramer's V		0.452	

Effective Sample Size = 89
Frequency Missing = 8
WARNING: 40% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY MWHERE

PROGRAM MWHERE

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	Total
HON	5	8	6	19
	3.1667	6.9667	8.8667	
	16.67	26.67	20.00	63.33
	26.32	42.11	31.58	
	100.00	72.73	42.86	
REG	0	3	8	11
	1.8333	4.0333	5.1333	
	0.00	10.00	26.67	36.67
	0.00	27.27	72.73	
	0.00	27.27	57.14	
Total	5	11	14	30
	16.67	36.67	46.67	100.00

Frequency Missing = 133

STATISTICS FOR TABLE OF PROGRAM BY MWHERE

Statistic	DF	Value	Prob
Chi-Square	2	5.840	0.054
Likelihood Ratio Chi-Square	2	7.417	0.025
Mantel-Haenszel Chi-Square	1	5.641	0.018
Phi Coefficient		0.441	
Contingency Coefficient		0.404	
Cramer's V		0.441	

Effective Sample Size = 30
Frequency Missing = 133
WARNING: 82% of the data are missing.
WARNING: 50% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY CPA

PROGRAM CPA

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	64	22	86
	56.792	29.208	
	40.25	13.84	54.09
	74.42	25.58	
	60.95	40.74	
REG	41	32	73
	48.208	24.792	
	25.79	20.13	45.91
	56.16	43.84	
	39.05	59.26	
Total	105	54	159
	66.04	33.96	100.00

Frequency Missing = 4

STATISTICS FOR TABLE OF PROGRAM BY CPA

Statistic	DF	Value	Prob
Chi-Square	1	5.866	0.015
Likelihood Ratio Chi-Square	1	5.878	0.015
Continuity Adj. Chi-Square	1	5.081	0.024
Mantel-Haenszel Chi-Square	1	5.829	0.016
Fisher's Exact Test (Left)			0.995
(Right)			0.012
(2-Tail)			0.019
Phi Coefficient		0.192	
Contingency Coefficient		0.189	
Cramer's V		0.192	

Effective Sample Size = 159
Frequency Missing = 4

TABLE OF PROGRAM BY INTERN

PROGRAM INTERN

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
HON	79	11	90
	57.975	32.025	
	48.47	6.75	55.21
	87.78	12.22	
	75.24	18.97	
REG	26	47	73
	47.025	25.975	
	15.95	28.83	44.79
	35.62	64.38	
	24.76	81.03	
Total	105	58	163
	64.42	35.58	100.00

STATISTICS FOR TABLE OF PROGRAM BY INTERN

Statistic	DF	Value	Prob
Chi-Square	1	47.845	0.000
Likelihood Ratio Chi-Square	1	50.308	0.000
Continuity Adj. Chi-Square	1	45.596	0.000
Mantel-Haenszel Chi-Square	1	47.551	0.000
Fisher's Exact Test (Left)			1.000
(Right)			2.44E-12
(2-Tail)			2.95E-12
Phi Coefficient		0.542	
Contingency Coefficient		0.476	
Cramer's V		0.542	

Sample Size = 163

TABLE OF PROGRAM BY FIRSTJOB

PROGRAM FIRSTJOB

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	Total
HON	68	7	14	89
	57.654	15.113	16.233	
	42.77	4.40	8.81	55.97
	76.40	7.87	15.73	
	66.02	25.93	48.28	
REG	35	20	15	70
	45.346	11.887	12.767	
	22.01	12.58	9.43	44.03
	50.00	28.57	21.43	
	33.98	74.07	51.72	
Total	103	27	29	159
	64.78	16.98	18.24	100.00

Frequency Missing = 4

STATISTICS FOR TABLE OF PROGRAM BY FIRSTJOB

Statistic	DF	Value	Prob
Chi-Square	2	14.808	0.001
Likelihood Ratio Chi-Square	2	15.047	0.001
Mantel-Haenszel Chi-Square	1	6.540	0.011
Phi Coefficient		0.305	
Contingency Coefficient		0.292	
Cramer's V		0.305	

Effective Sample Size = 159
Frequency Missing = 4

TABLE OF GENDER BY EMPLOYED

GENDER	EMPLOYED		
Frequency Expected Percent Row Pct Col Pct	1	2	Total
1	95 92.239 58.28 97.94 61.29	2 4.7607 1.23 2.06 25.00	97 59.51
2	60 62.761 36.81 90.91 38.71	6 3.2393 3.68 9.09 75.00	66 40.49
Total	155 95.09	8 4.91	163 100.00

STATISTICS FOR TABLE OF GENDER BY EMPLOYED

Statistic	DF	Value	Prob
Chi-Square	1	4.158	0.041
Likelihood Ratio Chi-Square	1	4.133	0.042
Continuity Adj. Chi-Square	1	2.788	0.095
Mantel-Haenszel Chi-Square	1	4.132	0.042
Fisher's Exact Test (Left)			0.992
(Right)			0.049
(2-Tail)			0.063
Phi Coefficient		0.160	
Contingency Coefficient		0.158	
Cramer's V		0.160	

Sample Size = 163
WARNING: 50% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY TRAVEL

PROGRAM	TRAVEL					
Frequency Expected Percent Row Pct Col Pct	1	2	3	4	5	Total
HON	8 13.161 5.16 9.41 33.33	29 32.355 18.71 34.12 49.15	25 21.387 16.13 29.41 64.10	17 12.065 10.97 20.00 77.27	6 6.0323 3.87 7.06 54.55	85 54.84
REG	16 10.839 10.32 22.86 66.67	30 26.645 19.35 42.86 50.85	14 17.613 9.03 20.00 35.90	5 9.9355 3.23 7.14 22.73	5 4.9677 3.23 7.14 45.45	70 45.16
Total	24 15.48	59 38.06	39 25.16	22 14.19	11 7.10	155 100.00

Frequency Missing = 8

STATISTICS FOR TABLE OF PROGRAM BY TRAVEL

Statistic	DF	Value	Prob
Chi-Square	4	11.075	0.026
Likelihood Ratio Chi-Square	4	11.434	0.022
Mantel-Haenszel Chi-Square	1	7.064	0.008
Phi Coefficient		0.267	
Contingency Coefficient		0.258	
Cramer's V		0.267	

Effective Sample Size = 155
Frequency Missing = 8

TABLE OF GENDER BY GEOCHNG

GENDER GEOCHNG

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
1	10 8.5185 12.35 21.74 66.67	22 18.173 27.16 47.83 68.75	7 7.9506 8.64 15.22 50.00	1 5.1111 1.23 2.17 11.11	6 6.2469 7.41 13.04 54.55	46 56.79
2	5 6.4815 6.17 14.29 33.33	10 13.827 12.35 28.57 31.25	7 6.0494 8.64 20.00 50.00	8 3.8889 9.88 22.86 88.89	5 4.7531 6.17 14.29 45.45	35 43.21
Total	15 18.52	32 39.51	14 17.28	9 11.11	11 13.58	81 100.00

Frequency Missing = 82

STATISTICS FOR TABLE OF GENDER BY GEOCHNG

Statistic	DF	Value	Prob
Chi-Square	4	10.400	0.034
Likelihood Ratio Chi-Square	4	11.101	0.025
Mantel-Haenszel Chi-Square	1	3.925	0.048
Phi Coefficient		0.358	
Contingency Coefficient		0.337	
Cramer's V		0.358	

Effective Sample Size = 81
Frequency Missing = 82
WARNING: 50% of the data are missing.

TABLE OF PROGRAM BY REGION

PROGRAM REGION

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	6	Total
HON	58 64.403 37.66 66.67 50.88	5 6.2143 3.25 5.75 45.45	7 5.6494 4.55 8.05 70.00	13 8.474 8.44 14.94 86.67	4 2.2597 2.60 4.60 100.00	87 56.49
REG	56 49.597 36.36 83.58 49.12	6 4.7857 3.90 8.96 54.55	3 4.3506 1.95 4.48 30.00	2 6.526 1.30 2.99 13.33	0 1.7403 0.00 0.00 0.00	67 43.51
Total	114 74.03	11 7.14	10 6.49	15 9.74	4 2.60	154 100.00

Frequency Missing = 9

STATISTICS FOR TABLE OF PROGRAM BY REGION

Statistic	DF	Value	Prob
Chi-Square	4	11.387	0.023
Likelihood Ratio Chi-Square	4	13.726	0.008
Mantel-Haenszel Chi-Square	1	10.096	0.001
Phi Coefficient		0.272	
Contingency Coefficient		0.262	
Cramer's V		0.272	

Effective Sample Size = 154
Frequency Missing = 9
WARNING: 40% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

---------- GENDER=1 ----------

TABLE OF PROGRAM BY REGION

PROGRAM	REGION					
Frequency Expected Percent Row Pct Col Pct	1	2	3	4	6	Total
HON	29 34.774 31.18 59.18 43.94	4 3.6882 4.30 8.16 57.14	4 3.1613 4.30 8.16 66.67	8 5.2688 8.60 16.33 80.00	4 2.1075 4.30 8.16 100.00	49 52.69
REG	37 31.226 39.78 84.09 56.06	3 3.3118 3.23 6.82 42.86	2 2.8387 2.15 4.55 33.33	2 4.7312 2.15 4.55 20.00	0 1.8925 0.00 0.00 0.00	44 47.31
Total	66 70.97	7 7.53	6 6.45	10 10.75	4 4.30	93 100.00

Frequency Missing = 4

STATISTICS FOR TABLE OF PROGRAM BY REGION

Statistic	DF	Value	Prob
Chi-Square	4	9.137	0.058
Likelihood Ratio Chi-Square	4	10.926	0.027
Mantel-Haenszel Chi-Square	1	9.019	0.003
Phi Coefficient		0.313	
Contingency Coefficient		0.299	
Cramer's V		0.313	

Effective Sample Size = 93
Frequency Missing = 4
WARNING: 70% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY SALARY

PROGRAM	SALARY						
Frequency Expected Percent Row Pct Col Pct	1	2	3	4	5	6	Total
HON	2 4.3312 1.27 2.35 25.00	5 9.2038 3.18 5.88 29.41	21 18.408 13.38 24.71 61.76	21 24.363 13.38 24.71 46.67	17 12.452 10.83 20.00 73.91	19 16.242 12.10 22.35 63.33	85 54.14
REG	6 3.6688 3.82 8.33 75.00	12 7.7962 7.64 16.67 70.59	13 15.592 8.28 18.06 38.24	24 20.637 15.29 33.33 53.33	6 10.548 3.82 8.33 26.09	11 13.758 7.01 15.28 36.67	72 45.86
Total	8 5.10	17 10.83	34 21.66	45 28.66	23 14.65	30 19.11	157 100.00

Frequency Missing = 6

STATISTICS FOR TABLE OF PROGRAM BY SALARY

Statistic	DF	Value	Prob
Chi-Square	5	13.374	0.020
Likelihood Ratio Chi-Square	5	13.727	0.017
Mantel-Haenszel Chi-Square	1	6.615	0.010
Phi Coefficient		0.292	
Contingency Coefficient		0.280	
Cramer's V		0.292	

Effective Sample Size = 157
Frequency Missing = 6

TABLE OF GENDER BY SALARY

GENDER SALARY

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	6	Total
1	2 4.8408 1.27 2.11 25.00	9 10.287 5.73 9.47 52.94	17 20.573 10.83 17.89 50.00	30 27.229 19.11 31.58 66.67	14 13.917 8.92 14.74 60.87	23 18.153 14.65 24.21 76.67	95 60.51
2	6 3.1592 3.82 9.68 75.00	8 6.7134 5.10 12.90 47.06	17 13.427 10.83 27.42 50.00	15 17.771 9.55 24.19 33.33	9 9.0828 5.73 14.52 39.13	7 11.847 4.46 11.29 23.33	62 39.49
Total	8 5.10	17 10.83	34 21.66	45 28.66	23 14.65	30 19.11	157 100.00

Frequency Missing = 6

STATISTICS FOR TABLE OF GENDER BY SALARY

Statistic	DF	Value	Prob
Chi-Square	5	10.193	0.070
Likelihood Ratio Chi-Square	5	10.349	0.066
Mantel-Haenszel Chi-Square	1	7.852	0.005
Phi Coefficient		0.255	
Contingency Coefficient		0.247	
Cramer's V		0.255	

Effective Sample Size = 157
Frequency Missing = 6

---------- GENDER=2 ----------

TABLE OF PROGRAM BY SALARY

PROGRAM SALARY

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	6	Total
HON	1 3.5806 1.61 2.70 16.67	2 4.7742 3.23 5.41 25.00	12 10.145 19.35 32.43 70.59	11 8.9516 17.74 29.73 73.33	7 5.371 11.29 18.92 77.78	4 4.1774 6.45 10.81 57.14	37 59.68
REG	5 2.4194 8.06 20.00 83.33	6 3.2258 9.68 24.00 75.00	5 6.8548 8.06 20.00 29.41	4 6.0484 6.45 16.00 26.67	2 3.629 3.23 8.00 22.22	3 2.8226 4.84 12.00 42.86	25 40.32
Total	6 9.68	8 12.90	17 27.42	15 24.19	9 14.52	7 11.29	62 100.00

Frequency Missing = 4

STATISTICS FOR TABLE OF PROGRAM BY SALARY

Statistic	DF	Value	Prob
Chi-Square	5	11.858	0.037
Likelihood Ratio Chi-Square	5	12.119	0.033
Mantel-Haenszel Chi-Square	1	5.186	0.023
Phi Coefficient		0.437	
Contingency Coefficient		0.401	
Cramer's V		0.437	

Effective Sample Size = 62
Frequency Missing = 4
WARNING: 58% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF PROGRAM BY SUCCRATE

PROGRAM SUCCRATE

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	3	4	5	Total
HON	0	0	16	48	26	90
	0.5521	3.865	18.221	44.724	22.638	
	0.00	0.00	9.82	29.45	15.95	55.21
	0.00	0.00	17.78	53.33	28.89	
	0.00	0.00	48.48	59.26	63.41	
REG	1	7	17	33	15	73
	0.4479	3.135	14.779	36.276	18.362	
	0.61	4.29	10.43	20.25	9.20	44.79
	1.37	9.59	23.29	45.21	20.55	
	100.00	100.00	51.52	40.74	36.59	
Total	1	7	33	81	41	163
	0.61	4.29	20.25	49.69	25.15	100.00

STATISTICS FOR TABLE OF PROGRAM BY SUCCRATE

Statistic	DF	Value	Prob
Chi-Square	4	12.118	0.016
Likelihood Ratio Chi-Square	4	15.126	0.004
Mantel-Haenszel Chi-Square	1	8.150	0.004
Phi Coefficient		0.273	
Contingency Coefficient		0.263	
Cramer's V		0.273	

Sample Size = 163
WARNING: 40% of the cells have expected counts less than 5. Chi-Square may not be a valid test.

TABLE OF GENDER BY PROFORG

GENDER PROFORG

Frequency / Expected / Percent / Row Pct / Col Pct	1	2	Total
1	57	38	95
	48.385	46.615	
	35.40	23.60	59.01
	60.00	40.00	
	69.51	48.10	
2	25	41	66
	33.615	32.385	
	15.53	25.47	40.99
	37.88	62.12	
	30.49	51.90	
Total	82	79	161
	50.93	49.07	100.00

Frequency Missing = 2

STATISTICS FOR TABLE OF GENDER BY PROFORG

Statistic	DF	Value	Prob
Chi-Square	1	7.626	0.006
Likelihood Ratio Chi-Square	1	7.688	0.006
Continuity Adj. Chi-Square	1	6.766	0.009
Mantel-Haenszel Chi-Square	1	7.578	0.006
Fisher's Exact Test (Left)			0.998
(Right)			4.54E-03
(2-Tail)			6.65E-03
Phi Coefficient		0.218	
Contingency Coefficient		0.213	
Cramer's V		0.218	

Effective Sample Size = 161
Frequency Missing = 2

---------- GENDER=1 ----------

TABLE OF PROGRAM BY PROFORG

PROGRAM	PROFORG		
Frequency Expected Percent Row Pct Col Pct	1	2	Total
HON	33 28.8 34.74 68.75 57.89	15 19.2 15.79 31.25 39.47	48 50.53
REG	24 28.2 25.26 51.06 42.11	23 18.8 24.21 48.94 60.53	47 49.47
Total	57 60.00	38 40.00	95 100.00

Frequency Missing = 2

STATISTICS FOR TABLE OF PROGRAM BY PROFORG

Statistic	DF	Value	Prob
Chi-Square	1	3.095	0.079
Likelihood Ratio Chi-Square	1	3.113	0.078
Continuity Adj. Chi-Square	1	2.402	0.121
Mantel-Haenszel Chi-Square	1	3.063	0.080
Fisher's Exact Test (Left)			0.976
(Right)			0.060
(2-Tail)			0.096
Phi Coefficient		0.180	
Contingency Coefficient		0.178	
Cramer's V		0.180	

Effective Sample Size = 95
Frequency Missing = 2

APPENDIX E

T-Test Results of Statistical Significance

Variable: Number of Non-Business College Organizations (NUMNONBC)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	46	2.543	1.929	0.284	1	11	0.0452
Regular	26	1.846	0.967	0.190	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	24	2.458	2.245	0.458	1	11	0.0579
M Regular	16	1.500	0.632	0.158	1	3	

Variable: Extent of Professional Development (PROFDEV)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	89	3.551	1.055	0.112	1	5	0.0000
Regular	62	2.258	1.305	0.166	1	5	
Gender	N	Mean	Std Dev	Std Error	Min	Max	Prob
Male	91	2.880	1.373	0.144	1	5	0.1079
Female	60	3.233	1.226	0.158	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	49	3.490	1.082	0.155	1	5	0.0000
M Regular	42	2.167	1.342	0.207	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
F Honors	40	3.625	1.030	0.163	1	5	0.0003
F Regular	20	2.450	1.234	0.276	1	4	

Variable: Relationship with Accounting Faculty (RELACCT)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	90	4.144	0.881	0.093	1	5	0.0001
Regular	73	2.342	1.250	0.146	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	50	4.260	0.899	0.127	1	5	0.0000
M Regular	47	2.213	1.197	0.175	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
F Honors	40	4.000	0.847	0.134	2	5	0.0001
F Regular	26	2.577	1.332	0.261	1	5	

Variable: Impact of Accounting Faculty (IMPACCT)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	90	4.056	0.964	0.102	1	5	0.0000
Regular	72	1.861	1.079	0.127	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	50	4.060	1.058	0.150	1	5	0.0000
M Regular	46	1.848	1.053	0.155	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
F Honors	40	4.050	0.846	0.134	2	5	0.0000
F Regular	26	1.885	1.143	0.224	1	5	

Variable: Relationship with Business College Faculty (RELBC)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	90	2.211	0.977	0.103	1	5	0.0009
Regular	73	1.700	0.938	0.110	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	50	2.360	1.045	0.148	1	5	0.0002
M Regular	47	1.617	0.848	0.124	1	5	

Variable: Impact of Business College Faculty (IMPBC)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	90	2.167	0.851	0.090	1	4	0.0002
Regular	72	1.639	0.909	0.107	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	50	2.320	0.819	0.116	1	4	0.0001
M Regular	46	1.587	0.884	0.130	1	5	

Variable: Rating of Audit Class (AUDIT)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	46	2.413	1.326	0.196	0	5	0.0344
M Regular	45	3.000	1.279	0.191	1	5	

Variable: Rating of Cost Accounting Class (COST)

Gender	N	Mean	Std Dev	Std Error	Min	Max	Prob
Male	92	3.022	1.391	0.145	0	5	0.0548
Female	64	2.578	1.434	0.179	0	5	

Variable: Rating of Intermediate Financial Accounting Class (INTFIN)

Gender	N	Mean	Std Dev	Std Error	Min	Max	Prob
Male	95	4.168	1.226	0.126	0	5	0.0263
Female	59	3.678	1.456	0.189	0	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	48	4.458	1.051	0.152	0	5	0.0190
M Regular	47	3.872	1.329	0.194	0	5	

Variable: Rating of Tax (TAX)

Gender	N	Mean	Std Dev	Std Error	Min	Max	Prob
Male	89	2.933	1.468	0.156	0	5	0.0570
Female	63	3.381	1.349	0.170	1	5	

Variable: Rating of MIS (MIS)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	42	1.690	1.506	0.232	0	5	0.0423
M Regular	42	2.381	1.561	0.241	0	5	

Variable: Preparation for an Accounting Career (PREP)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	86	4.360	0.781	0.084	2	5	0.0001
Regular	68	3.706	1.038	0.126	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	46	4.413	0.652	0.096	3	5	0.0001
M Regular	43	3.581	1.006	0.153	1	5	

Variable: Happiness with Current Job (HAPPYJOB)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	85	4.259	0.833	0.090	1	5	0.0380
Regular	67	3.940	1.043	0.127	1	5	

Variable: Number of Years with Large CPA Firm (YRSLCPA)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	87	4.126	3.991	0.428	0	18	0.0021
Regular	70	2.229	3.477	0.416	0	13	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	48	3.792	3.549	0.512	0	18	0.0532
M Regular	45	2.333	3.631	0.541	0	13	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
F Honors	39	4.538	4.489	0.719	0	13	0.0191
F Regular	25	2.040	3.247	0.649	0	11	

Variable: Number of Promotions (NUMPROMO)

Gender	N	Mean	Std Dev	Std Error	Min	Max	Prob
Male	86	4.209	2.392	0.258	0	12	0.0704
Female	58	3.517	1.976	0.259	0	8	

Variable: Extent of Travel with Job (TRAVEL)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	85	2.812	1.086	0.118	1	5	0.0075
Regular	70	2.329	1.126	0.135	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	46	2.826	1.102	0.162	1	5	0.0647
M Regular	46	2.370	1.236	0.182	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
F Honors	39	2.795	1.080	0.173	1	5	0.0428
F Regular	24	2.250	0.897	0.183	1	4	

Variable: Number of Moves (MOVENUM)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	49	1.245	1.437	0.205	0	6	0.0184
M Regular	46	0.652	0.924	0.136	0	3	

Variable: Self-Rating of Extent of Success (SUCCRATE)

Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
Honors	90	4.111	0.678	0.071	3	5	0.0055
Regular	73	3.740	0.943	0.110	1	5	
Program	N	Mean	Std Dev	Std Error	Min	Max	Prob
M Honors	50	4.120	0.627	0.089	3	5	0.0222
M Regular	47	3.723	0.994	0.145	1	5	

Variable: Number of Professional Organizations (NPROFORG)

Gender	N	Mean	Std Dev	Std Error	Min	Max	Prob
Male	56	1.768	0.831	0.111	1	4	0.0523
Female	23	2.174	0.834	0.174	1	5	

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